

LINCOLN

NEW HAMPSHIRE



For The Fiscal Year Ending
December 31, 1997


Annual Report
of the
Officers
for the

TOWN OF
LINCOLN, N.H.

Year Ending
December 31, 1997

INDEX

Minutes of Town Meeting, March 11, 1997	5
Town Officers	12
Town Warrant & Budget	Center Insert
Summary of Valuation	14
Soldier's Exemptions	15
Municipal Bond Bank	16
Tax Assessment, 1997	24
Tax Collector's Report	25
Uncollected Tax Liens	27
Town Clerk's Report	30
Salaries of Town Officials & Employees	31
Welfare Statistics, 1997	34
Report of Selectmen	35
Library Report	37
Report of Police Department	39
Report of Fire Department	44
Important Telephone Numbers	46
Report of Lincoln-Woodstock Recreation Department	47
Report of Animal Control Officer	49
Report of Engineering Department	50
Report of Department of Public Works	53
Report of Planning & Zoning Board	55
Report to the Citizens of District One	58
Report Of Senior Citizens Council	59
Report of North Country Home Health Agency	60
Report of White Mountain Mental Health & Developmental Services	61
Report of North Country Council	62
Report of ADAPT, Inc.	64
Audit of Town of Lincoln, New Hampshire	65
Vital Statistics	93



Digitized by the Internet Archive
in 2012 with funding from
Boston Library Consortium Member Libraries

<http://archive.org/details/annualreportofto1997linc>

**MINUTES OF TOWN MEETING
MARCH 11, 1997
LINCOLN, NEW HAMPSHIRE**

The meeting was called to order at 10:00am by O.J. Robinson, Moderator who also made a motion to dispense with reading the entire warrant and to open the polls, seconded by Carol Parent. Vote in the affirmative-unanimous.

ARTICLE #1: To choose all necessary Town Officers for the year ensuing:

Selectman for Three Years (vote for one)

Duncan W. Riley	150 votes
Wilfred T. Bishop	5 votes
Paul Beaudin	5 votes
John Gilman	2 votes
Ed Giont	1 vote
Lance Burak	1 vote

TOWN CLERK FOR ONE YEAR (vote for one)

Sandy Dovholuk	190 votes
Jeanne Lavigne	2 votes

MODERATOR FOR ONE YEAR (vote for one)

O.J. Robinson	174 votes
Ed Gionet	2 votes

BUDGET COMMITTEE FOR THREE YEARS (vote for four)

Joan Hughes	171 votes
Celeste Reardon	162 votes
Nancy B. Riley	153 votes
O.J. Robinson	175 votes
John Gilman	2 votes
Barbara Rennie	1 vote
Wally Rennie	1 vote
Jarret Ham	1 vote
Bruce Engler	1 vote
Roger Stewart	1 vote
Nancy Adams	1 vote
Mary Conn	1 vote
Pam Dyer	1 vote

BUDGET COMMITTEE FOR TWO YEARS (vote for two)

Joe Conn	7 votes
Dave Thompson	3 votes
Dan Bourassa	2 votes
Celeste Reardon	2 votes
O.J. Robinson	2 votes
John Conn	1 vote
Joan Hughes	1 vote
Nancy Riley	1 vote
Bernard Dowland	1 vote
Mike Harrington	1 vote
Channing Waldo	1 vote
Paul Beaudin Sr.	1 vote
John Gilman	1 vote
Bruce Engler	1 vote

BUDGET COMMITTEE FOR ONE YEAR (vote for one)

Dave Beaudin	2 votes
Tom Dovholuk	1 vote
Nancy Riley	1 vote
O.J. Robinson	1 vote
Peter Gould	1 vote
Rosey Shea	1 vote
Mark Houde	1 vote
Joe Conn	1 vote
Bob Corum	1 vote

CEMETERY TRUSTEE FOR THREE YEARS (vote for one)

Helena O'Rourke	177 votes
Paul Tetley	1 vote

CEMETERY TRUSTEE FOR TWO YEARS (vote for one)

Vic Aldridge	5 votes
Carol Parent	1 vote
Wilfred T. Bishop	1 vote
O.J. Robinson	1 vote
Tom Adams	1 vote

CEMETERY TRUSTEE FOR ONE YEAR (vote for one)

Helena O'Rourke	1 vote
Murray Clark	1 vote
Paul Tetley	1 vote
Mark Houde	1 vote

LIBRARY TRUSTEE FOR THREE YEARS (vote for two)

Lois Brown	51 votes
Carol Govoni	155 votes
Barbara Rennie	137 votes
W.T. Bishop	5 votes
Cindy Rineer	6 votes

LIBRARY TRUSTEE FOR ONE YEAR (vote for one)

W.T. Bishop	33 votes
Cindy Rineer	91 votes
Christina Weissbrod	66 votes
Barbara Rennie	7 votes
Carol Govoni	1 vote

TRUSTEE OF TRUST FUNDS FOR TWO YEARS (vote for one)

Jeanne Lavigne	1 vote
Cindy Rineer	1 vote
Wally Rennie	1 vote

TRUSTEE OF TRUST FUNDS FOR ONE YEAR (vote for one)

Kevin McTeague	1 vote
Wilfred T. Bishop	1 vote

ARTICLE #2: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Lincoln Sign Ordinance as follows:

To enable signs associated with lawful vending activities to be exempt from the issuance of a Sign Permit provided that certain conditions are satisfied.

Article passed with these results:

YES: 117

NO: 64

ARTICLE #3: Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Lincoln Land Use Plan Ordinance as follows:

To change the existing "Dimensional Chart" (see Article VI, Section B, Sub-section 3.b of the Lincoln Land Use Plan Ordinance) such that a ten foot (10') setback for new structures is created in the Small Business Development and Village Center Zones.

Article passed with these results:

YES: 121

NO: 55

ARTICLE #4: Shall we modify the elderly exemptions from property tax in the Town of Lincoln, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$20,000; for a person 75 years of age up to 80 years, \$30,000; for a person 80 years of age or older, \$40,000. To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married

for at least 5 years. In addition, the taxpayer must have a net income of not more than \$21,900 or, if married, a combined net income of less than \$34,900; and own net assets not in excess of \$50,000 (excluding the value of the person's residence). (A majority ballot vote is required.) So moved by Barbara Rennie, seconded by Roland Bourassa. Article passed with secret ballot results as follows: YES: 68 NO: 5

ARTICLE #5: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$2,522,569** to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment; Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special warrant articles. Seconded by David Thompson.

John Gilman made a comment at this time to say he feels the selectmen should decrease the undesignated fund balance. He felt this money should be used to offset the budget and he felt it was very high.

Deanna responded that it was a good statement and should be brought to the attention of the budget committee.

Vote in the affirmative-unanimous.

ARTICLE #6: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$20,000** for the Fire Department Truck and Truck Equipment Capital Reserve Fund. Seconded by Bruce Engler.

Vote in the affirmative-unanimous.

ARTICLE #7: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$10,000** for the Public Works Vehicles Capital Reserve Fund. Seconded by Bruce Engler.

Vote in the affirmative-unanimous

ARTICLE #8: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$21,718** and to establish a Capital Reserve fund under the provisions of RSA 35:1 for the purpose of Library Technology and to place this money into this fund and further, to designate the Selectmen as agents to expend money from this fund. Seconded by Celeste Reardon.

Vote in the affirmative-unanimous.

ARTICLE #9: Celeste Reardon made a motion to see if the Town will vote to adopt the provisions of RSA 202-A:4-d authorizing the Library Trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the Library Trustees shall be deemed to bind the town or the Library Trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property. Seconded by Michael Morgan.

Vote in the affirmative-unanimous.

Duncan Riley made a motion to restrict reconsideration of Articles 4-9. Seconded by Bill Conn.

Vote in the affirmative-unanimous.

ARTICLE #10: Paul Beaudin made a motion to see if the town will vote to raise and appropriate the sum of \$69,000 for Road and Street Reconstruction Capital Reserve Fund. Seconded by Louise Willey.

Vote in the affirmative-unanimous.

ARTICLE #11: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of \$72,000 for the Sewer System Rehabilitation Capital Reserve Fund. Seconded by Nancy Riley.

Vote in the affirmative-unanimous.

ARTICLE #12: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of \$65,000 for the Water System Rehabilitation Capital Reserve Fund. Seconded by Celeste Reardon.

Vote in the affirmative-unanimous.

ARTICLE #13: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of \$33,721 for the Police Department Equipment Capital Reserve Fund. Seconded by Larry Hartle.

Vote in the affirmative-unanimous.

ARTICLE #14: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of \$5,000 for the Revaluation Capital Reserve Fund. Seconded by Bruce Engler.

Vote in the affirmative-unanimous.

ARTICLE #15: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of \$15,000 for the Town Building Capital Reserve Fund. Seconded by Bruce Engler.

Vote in the affirmative-unanimous.

ARTICLE #16: Ted Sutton made a motion to see if the Town will vote to change the purpose of the Recreation Building Capital Reserve Fund created in 1990 to the Community Building Capital Reserve Fund and to continue the designation of the Selectmen as agents to expend money therefrom. (2/3 majority vote required.) Seconded by Mike Tamulonis.

Vote in the affirmative-unanimous.

ARTICLE #17: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$10,000** for the Community Building Capital Reserve Fund. Seconded by Mike Tamulonis.
Vote in the affirmative-unanimous.

ARTICLE #18: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$20,000** and to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Ballfield and to place these funds into this Capital Reserve Fund and further, to designate the Selectmen as agents to expend money from this fund. Seconded by Art Duguay.
Vote in the affirmative-unanimous.

Duncan Riley made a motion to restrict reconsideration of Articles 10-18. Seconded by Roland Bourassa.
Vote in the affirmative-unanimous.

ARTICLE #19: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$1,000** and to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Incinerator Building Close-out and to place this money into this fund and further, to designate the Selectmen as agents to expend money from this fund. Seconded by Mike Tamulonis.
Vote in the affirmative-unanimous.

ARTICLE #20: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$97,000** and to establish a reserve fund pursuant to RSA 35:1-c to be known as the Engineering and Planning Reserve Fund and to place this money into this fund and further, to designate the Selectmen as agents to expend money from this fund. The fund is established as a reserve account for the purpose of CAD software, training and equipment, traffic studies, master plan updates, topographic studies and plans, water facilities plans, and mapping. Seconded by Mike Tamulonis.
Vote in the affirmative-unanimous.

ARTICLE #21: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$13,400** for the Alternative Transportation Route (sidewalks and trails) to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year. Seconded by Lois Brown.
Vote in the affirmative-unanimous.

ARTICLE #22: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$15,000** for the Whitewater Facility (Phased) Removal Project and to designate this as a non-lapsing fund until no later than the end of the 2002 fiscal year. Seconded by Celeste Reardon.
Vote in the affirmative-unanimous.

ARTICLE #23: Paul Beaudin made a motion to see if the Town will vote to raise and appropriate the sum of **\$391,000** for Wastewater Treatment Plant-Lagoon Outfall Relocation and Embankment Stabilization subject to the following:

- (a) The Selectmen are hereby authorized to apply for, accept and expend \$342,125 in funding from Disaster Relief as an offset to this appropriation;
- (b) The sum of \$37,500 shall be transferred from the December 31, 1996, year end general fund balance as further off-set;
- (c) The sum of \$11,375 shall be raised by general taxation;
- (d) This appropriation shall be designated as non-lapsing until no later than the end of the 2002 fiscal year pursuant to RSA 32:7, VI.

Seconded by Etienne Poirier.

Vote in the affirmative-unanimous.

ARTICLE #24: Duncan Riley made a motion to see if the Town will vote to authorize the Selectmen pursuant to RSA 80:80 III, to convey Unit 11 West Coolidge, acquired by the Town by tax deed pursuant to unredeemed tax liens to Yvette Spirito in such manner as justice may require and on such terms and conditions as are deemed necessary.

Seconded by Paul Beaudin.

Vote in the affirmative-unanimous.

ARTICLE #25: Duncan Riley made a motion to see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto. Seconded by Mike Tamulonis.

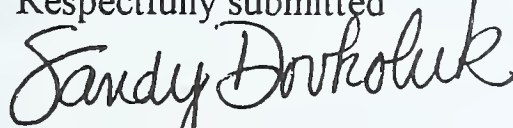
Vote in the affirmative-unanimous.

ARTICLE #26: To transact any other business that may legally come before the meeting. Duncan asked those in attendance what they thought about the new look and size of the Town Report this year. Many people applauded. Some did not. Duncan thanked Cindy, Jeanne and Sandy for their work and accomplishment in preparing the Town Report.

Duncan made a motion to adjourn at 8:45pm. Seconded by Ugo Mazzei.

Vote in the affirmative-unanimous.

Respectfully submitted



Sandy Dovholuk

Town Clerk

Town of Lincoln, New Hampshire

Town Officers for the Year Ending December 31, 1997

Selectmen

Deanna L. Huot
(Term Expires 1998)

William Conn
(Term Expires 1999)

Duncan Riley
(Term Expires 2000)

Moderator

Orrin J. Robinson

Treasurer

Judith Tetley

Engineer/Planner

Robert A. Perreault, Jr.

Public Works Superintendent

William M. Willey

Town Clerk & Tax Collector

Sandy Dovholuk

Police Chief

Michael D. Peltier

Fire Chief

Clifton Dauphine

Librarian

Vacant

Supervisors of the Checklist

Jane Duguay (Term Expires 1998)

Doris Tetley (Term Expires 2000)

Robert Henderson (Term Expires 2002)

Budget Committee

Term Expires 1998

Bruce Engler
Mike Simons (Appointed)
Ted Sutton

Term Expires 1999

Paul Beaudin
Pam Dyer
Louise Willey

Term Expires 2000

Joan Hughes
Celeste Reardon
Nancy Riley
OJ Robinson

Library Trustees

Celeste Reardon (Term Expires 1998)

Cindy Rineer (Term Expires 1998)

Peter Moore (Term Expires 1999)

Barbara Rennie (Term Expires 2000)

Carol Govoni (Term Expires 2000)

Cemetery Trustees

Thomas Adams (Term Expires 1998 - Appointed)

Victor Aldridge (Term Expires 1999)

Helena O'Rourke (Term Expires 2000)

Trustee of Trust Funds

K. Jeanne Lavigne
(Term Expires 1999)

1997 Summary of Valuation

Value of Land Only:

Current Use	\$ 71,134
Residential	47,554,200
Commercial/Industrial	24,640,400

Total Value of Taxable Land **\$ 72,265,734**

Value of Buildings Only:

Residential	\$170,531,400
Manufactured Housing	1,512,000
Commercial/Industrial	65,993,800

Total Value of Taxable Buildings **\$238,037,200**

Total Value of Public Utilities **\$ 3,176,000**

Total Valuation Before Exemptions **\$313,478,934**

Less: Value of Elderly Exemptions - 1,039,900

Less: Value of Blind Exemptions - 15,000

Less: Other - 5,937,170

Total Valuation on Which Tax Rate is Computed **\$306,486,864**

1997 VETERAN'S & VETERAN'S WIDOW'S EXEMPTIONS

ALDRIDGE, Victor
ALEXANDER, Bruce
AVERY, Sherwood B.
BARTLETT, Scott W.
BEAUDIN, Paul J. Sr.
BIEDERMAN, R.J.
BISHOP, Wilfred T.
BOURASSA, Roland
BOYLE, James R.
BRANSCOMBE, Frederick
BUJEAUD, James I.S.
BURAK, Lance
BURBANK, Ruth
BURROWS, Ronald W.
BURT, Earl
CARON, Wilfred J.
CARR, Norman
CARTER, Roy
CLARY, Kenneth
CLARY, Maurine
CLOUTIER, Sylvina
CONANT, David
CONN, Evelyn
CONN, James M.
CONN, William
CONWAY, John
CORUM, Robert
DONNELLAN, Thomas
DOVHOLUK, Gloria
DOVHOLUK, Thomas
DRAPEAU, Joseph
DURRELL, Clayton
EDSON, Raymond
EVANS, William H.
FLAGG, Joseph
FLETCHER, Ronald
FOX, Bernadette
FRESOLONE, Barbara
GAGNE, Robert
GAGNON, Clifford
GIONET, Edmond
GLAZER, George
GOODBOUT, Lottie
GOODBOUT, Richard
GOODIN, Mary E.

GREENWOOD, Goldie
HAGAN, James
HARRINGTON, Arthur
HARRINGTON, Roger
HAYNES, Nathan
HENDERSON, Rose-Marie
HOGAN, Jeanne
HOUDE, Normand
HUGHES, Joan
HUOT, Francis E.
IAROCCHI, Mary
KOSCH, Francis
LABRECQUE, Catherine
LANDRY, Laurent
LANE, George A.
LARUE, Mary
LEARY, Edward
LEDGER, Wilfred
LEGASSE, Rene
LIBBY, Roger
LIBBY, Stephen
LYNCH, John
MARTELL, Edwin
MCGINLEY, William
MCINNIS, Wanda
MCTEAGUE, Kevin L.
MITTEN, Esther
MORTIMER, William
MORIN, Claude
MORTZ, Bernard
MURPHY, Floyd
NOSEWORTHY, Robert
O'BRIEN, Elizabeth
O'BRIEN, Juliet
O'ROURKE, Richard
PATTERSON, John
PELTIER, Michael
PERKINS, David
PHILBROOK, Charles
PRESTON, Charles
RANNACHER, Harold
RANNACHER, Rita
REARDON, Patrick
RENNIE, Wallace
ROBIE, Charles

ROBIE, Richard
ROBINSON, Lois
ROMPREY, Pat
SARGENT, Estate of
Irene B.
SCHLAEFER, Herman
SEEKINS, Donald
SELETZ, Jules
SIEKMANN, Wilbur
SPANOS, Pauline
STRICKLAND, George E.
STRICKLAND, Henry E.
TARDIF, Roland
TESTA, Richard
TETLEY, Paul
THERIAULT, Robert
THIBEAULT, Louise
THOMPSON, David
THOMPSON, Roger
TORREY, Hattie L
TROUSDALE, John
VAUGHN, E. John
WALSH, James
WATSON, Louise
WELDON, Joyce C
WHITMAN, Dale
WIGGETT, Earl
WILLCOX, Elena
WILLEY, William
WINKLEY, Kevin
WOODWARD, Estate of
Laurence

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1998	\$ 582,425.59	\$ 6,194.36	\$ 14,560.64	\$ 20,755.00
October 9,	\$ 576,231.23	\$ 6,349.22	\$ 14,405.78	\$ 20,755.00
April 9, 1999	\$ 569,882.01	\$ 6,507.95	\$ 14,247.05	\$ 20,755.00
October 9,	\$ 563,374.06	\$ 6,670.65	\$ 14,084.35	\$ 20,755.00
April 9, 2000	\$ 556,703.41	\$ 6,837.41	\$ 13,917.59	\$ 20,755.00
October 9,	\$ 549,865.99	\$ 7,008.35	\$ 13,746.65	\$ 20,755.00
April 9, 2001	\$ 542,857.64	\$ 7,183.56	\$ 13,571.44	\$ 20,755.00
October 9,	\$ 535,674.08	\$ 7,363.15	\$ 13,391.85	\$ 20,755.00
April 9, 2002	\$ 528,310.94	\$ 7,547.23	\$ 13,207.77	\$ 20,755.00
October 9,	\$ 520,763.71	\$ 7,735.91	\$ 13,019.09	\$ 20,755.00
April 9, 2003	\$ 513,027.80	\$ 7,929.30	\$ 12,825.70	\$ 20,755.00
October 9,	\$ 505,098.50	\$ 8,127.54	\$ 12,627.46	\$ 20,755.00
April 9, 2004	\$ 495,970.96	\$ 8,330.73	\$ 12,424.27	\$ 20,755.00
October 9,	\$ 488,640.23	\$ 8,538.99	\$ 12,216.01	\$ 20,755.00
April 9, 2005	\$ 480,101.24	\$ 8,752.47	\$ 12,002.53	\$ 20,755.00
October 9,	\$ 471,348.77	\$ 8,971.28	\$ 11,783.72	\$ 20,755.00
April 9, 2006	\$ 462,377.49	\$ 9,195.56	\$ 11,559.44	\$ 20,755.00
October 9,	\$ 453,181.93	\$ 9,425.45	\$ 11,329.55	\$ 20,755.00
April 9, 2007	\$ 443,756.48	\$ 9,661.05	\$ 11,093.91	\$ 20,755.00
October 9,	\$ 434,095.39	\$ 9,902.62	\$ 10,852.38	\$ 20,755.00
April 9, 2008	\$ 424,192.77	\$ 10,150.18	\$ 10,604.82	\$ 20,755.00
October 9,	\$ 414,042.59	\$ 10,403.94	\$ 10,351.06	\$ 20,755.00
April 9, 2009	\$ 403,638.66	\$ 10,664.03	\$ 10,090.97	\$ 20,755.00
October 9,	\$ 392,974.62	\$ 10,930.63	\$ 9,824.37	\$ 20,755.00

TOWN OF LINCOLN \$631,800 @ 5% (91-03) 29 YEARS

Page 2	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2010	\$ 382,043.99	\$ 11,203.90	\$ 9,551.10	\$ 20,755.00
October 9,	\$ 370,840.09	\$ 11,484.00	\$ 9,271.00	\$ 20,755.00
April 9, 2011	\$ 359,356.09	\$ 11,771.10	\$ 8,983.90	\$ 20,755.00
October 9,	\$ 347,584.99	\$ 12,065.36	\$ 8,689.62	\$ 20,755.00
April 9, 2012	\$ 335,519.62	\$ 12,367.01	\$ 8,387.99	\$ 20,755.00
October 9,	\$ 323,152.61	\$ 12,676.18	\$ 8,078.82	\$ 20,755.00
April 9, 2013	\$ 310,476.42	\$ 12,993.09	\$ 7,761.91	\$ 20,755.00
October 9,	\$ 297,483.33	\$ 13,317.92	\$ 7,437.08	\$ 20,755.00
April 9, 2014	\$ 284,165.42	\$ 13,650.86	\$ 7,104.14	\$ 20,755.00
October 9,	\$ 270,514.55	\$ 13,992.14	\$ 6,762.86	\$ 20,755.00
April 9, 2015	\$ 256,522.42	\$ 14,341.94	\$ 6,413.06	\$ 20,755.00
October 9,	\$ 242,180.48	\$ 14,700.49	\$ 6,054.51	\$ 20,755.00
April 9, 2016	\$ 227,479.99	\$ 15,068.00	\$ 5,687.00	\$ 20,755.00
October 9,	\$ 212,411.99	\$ 15,444.70	\$ 5,310.30	\$ 20,755.00
April 9, 2017	\$ 196,967.29	\$ 15,830.82	\$ 4,924.18	\$ 20,755.00
October 9,	\$ 181,136.47	\$ 16,226.59	\$ 4,528.41	\$ 20,755.00
April 9, 2018	\$ 164,909.88	\$ 16,632.25	\$ 4,122.75	\$ 20,755.00
October 9,	\$ 148,277.63	\$ 17,048.06	\$ 3,706.94	\$ 20,755.00
April 9, 2019	\$ 131,229.57	\$ 17,474.26	\$ 3,280.74	\$ 20,755.00
October 9,	\$ 113,755.31	\$ 17,911.12	\$ 2,843.88	\$ 20,755.00
April 9, 2020	\$ 95,844.19	\$ 18,358.90	\$ 2,396.00	\$ 20,755.00
October 9,	\$ 77,485.30	\$ 18,817.87	\$ 1,937.13	\$ 20,755.00
April 9, 2021	\$ 58,667.43	\$ 19,288.31	\$ 1,466.69	\$ 20,755.00
October 9,	\$ 39,379.12	\$ 19,770.52	\$ 984.48	\$ 20,755.00
April 9, 2022	\$ 19,608.59	\$ 19,608.59	\$ 490.21	\$ 20,098.80

TOWN OF LINCOLN \$2,549,000 @ 5% (91-01) 28 YEARS

	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 1998	\$2,336,361.52	\$26,676.96	\$58,409.04	\$85,086.00
October 9,	\$2,309,684.56	\$27,343.89	\$57,742.11	\$85,086.00
April 9, 1999	\$2,282,340.68	\$28,027.48	\$57,058.52	\$85,086.00
October 9,	\$2,254,313.19	\$28,728.17	\$56,357.83	\$85,086.00
April 9, 2000	\$2,225,585.02	\$29,446.37	\$55,639.63	\$85,086.00
October 9,	\$2,196,138.65	\$30,182.53	\$54,903.47	\$85,086.00
April 9, 2001	\$2,165,956.11	\$30,937.10	\$54,148.90	\$85,086.00
October 9,	\$2,135,019.02	\$31,710.52	\$53,375.48	\$85,086.00
April 9, 2002	\$2,103,308.49	\$32,503.29	\$52,582.71	\$85,086.00
October 9,	\$2,070,805.21	\$33,315.87	\$51,770.13	\$85,086.00
April 9, 2003	\$2,037,489.34	\$34,148.77	\$50,937.23	\$85,086.00
October 9,	\$2,003,340.57	\$35,002.49	\$50,083.51	\$85,086.00
April 9, 2004	\$1,968,338.08	\$35,877.55	\$49,208.45	\$85,086.00
October 9,	\$1,932,460.54	\$36,774.49	\$48,311.51	\$85,086.00
April 9, 2005	\$1,895,686.05	\$37,693.85	\$47,392.15	\$85,086.00
October 9,	\$1,857,992.20	\$38,636.20	\$46,449.80	\$85,086.00
April 9, 2006	\$1,819,356.00	\$39,602.10	\$45,483.90	\$85,086.00
October 9,	\$1,779,753.90	\$40,592.15	\$44,493.85	\$85,086.00
April 9, 2007	\$1,739,161.75	\$41,606.96	\$43,479.04	\$85,086.00
October 9,	\$1,697,554.80	\$42,647.13	\$42,438.87	\$85,086.00
April 9, 2008	\$1,654,907.67	\$43,713.31	\$41,372.69	\$85,086.00
October 9,	\$1,611,194.36	\$44,806.14	\$40,279.86	\$85,086.00
April 9, 2009	\$1,566,388.22	\$45,926.29	\$39,159.71	\$85,086.00
October 9,	\$1,520,461.92	\$47,074.45	\$38,011.55	\$85,086.00

TOWN OF LINCOLN \$2,549,000 @ 5% (91-01) 28 YEARS

Page 2	BEG. BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL PAYMENT
April 9, 2010	\$1,473,387.47	\$48,251.31	\$36,834.69	\$85,086.00
October 9,	\$1,425,136.16	\$49,457.60	\$35,628.40	\$85,086.00
April 9, 2011	\$1,375,678.56	\$50,694.04	\$34,391.96	\$85,086.00
October 9,	\$1,324,984.52	\$51,961.39	\$33,124.61	\$85,086.00
April 9, 2012	\$1,273,023.14	\$53,260.42	\$31,825.58	\$85,086.00
October 9,	\$1,219,762.72	\$54,591.93	\$30,494.07	\$85,086.00
April 9, 2013	\$1,165,170.78	\$55,956.73	\$29,129.27	\$85,086.00
October 9,	\$1,109,214.05	\$57,355.65	\$27,730.35	\$85,086.00
April 9, 2014	\$1,051,858.41	\$58,789.54	\$26,296.46	\$85,086.00
October 9,	\$993,068.87	\$60,259.28	\$24,826.72	\$85,086.00
April 9, 2015	\$932,809.59	\$61,765.76	\$23,320.24	\$85,086.00
October 9,	\$871,043.83	\$63,309.90	\$21,776.10	\$85,086.00
April 9, 2016	\$807,733.92	\$64,892.65	\$20,193.35	\$85,086.00
October 9,	\$742,841.27	\$66,514.97	\$18,571.03	\$85,086.00
April 9, 2017	\$676,326.30	\$68,177.84	\$16,908.16	\$85,086.00
October 9,	\$608,148.46	\$69,882.29	\$15,203.71	\$85,086.00
April 9, 2018	\$538,266.11	\$71,629.35	\$13,456.65	\$85,086.00
October 9,	\$466,636.83	\$73,420.08	\$11,665.92	\$85,086.00
April 9, 2019	\$393,216.75	\$75,255.58	\$9,830.42	\$85,086.00
October 9,	\$317,961.16	\$77,136.97	\$7,949.03	\$85,086.00
April 9, 2020	\$240,824.19	\$79,065.40	\$6,020.60	\$85,086.00
October 9,	\$161,758.80	\$81,042.03	\$4,043.97	\$85,086.00
April 9, 2021	\$80,716.77	\$80,716.77	\$2,017.92	\$82,734.69

1987 Incinerator Unit - NHMB Bank 1987 Series B

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 98	20,000.00	3,676.25	23,676.25
15 - Jul - 98	0.00	2,936.25	2,936.25
15 - Jan - 99	15,000.00	2,936.25	17,936.25
15 - Jul - 99	0.00	2,370.00	2,370.00
15 - Jan - 00	15,000.00	2,370.00	17,370.00
15 - Jul - 00	0.00	1,792.50	1,792.50
15 - Jan - 01	15,000.00	1,792.50	16,792.50
15 - Jul - 01	0.00	1,207.50	1,207.50
15 - Jan - 02	15,000.00	1,207.50	16,207.50
15 - Jul - 02	0.00	607.50	607.50
15 - Jan - 03	15,000.00	607.50	15,607.50
Total	95,000.00	21,503.75	116,503.75

NIC = 7.4137%

1988 VARIOUS (Water Tank, Maple St., & Pollard Rd.) NHMB Bank 88-C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 98	75,000.00	34,350.00	109,350.00
15 - Jul - 98	0.00	31,537.50	31,537.50
15 - Jan - 99	75,000.00	31,537.50	106,537.50
15 - Jul - 99	0.00	28,725.00	28,725.00
15 - Jan - 00	75,000.00	28,725.00	103,725.00
15 - Jul - 00	0.00	25,905.00	25,905.00
15 - Jan - 01	75,000.00	25,905.00	100,905.00
15 - Jul - 01	0.00	23,085.00	23,085.00
15 - Jan - 02	75,000.00	23,085.00	98,095.00
15 - Jul - 02	0.00	20,265.00	20,265.00
15 - Jan - 03	75,000.00	20,265.00	95,265.00
15 - Jul - 03	0.00	17,407.50	17,407.50
15 - Jan - 04	75,000.00	17,407.50	92,407.50
15 - Jul - 04	0.00	14,550.00	14,550.00
15 - Jan - 05	75,000.00	14,550.00	89,550.00
15 - Jul - 05	0.00	11,655.00	11,655.00
15 - Jan - 06	75,000.00	11,655.00	86,655.00
15 - Jul - 06	0.00	8,760.00	8,760.00
15 - Jan - 07	75,000.00	8,760.00	83,760.00
15 - Jul - 07	0.00	5,865.00	5,865.00
15 - Jan - 08	75,000.00	5,865.00	80,865.00
15 - Jul - 08	0.00	2,932.50	2,932.50
15 - Jan - 09	75,000.00	2,932.50	77,932.50
Total	900,000.00	415,725.00	1,315,735.00

NIC=7.6319%

1987 SEWER TREATMENT PLANT Upgrade NHMB Bank

Period Ending	Principal Schedule	Iterest Schedule	Total Outstanding
15 - Jan - 98	0.00	7,750.00	7,750.00
15 - Jul - 98	40,000.00	7,750.00	47,750.00
15 - Jan - 99	0.00	6,270.00	6,270.00
15 - Jul - 99	40,000.00	6,270.00	46,270.00
15 - Jan - 00	0.00	4,760.00	4,760.00
15 - Jul - 00	40,000.00	4,760.00	44,760.00
15 - Jan - 01	0.00	3,210.00	3,210.00
15 - Jul - 01	40,000.00	3,210.00	43,210.00
15 - Jan - 02	0.00	1,620.00	1,620.00
15 - Jul - 02	40,000.00	1,620.00	41,620.00
Total	200,000.00	47,220.00	247,220.00

1983 WATER (LWC) Project NHMB Bank 1983 Series A

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Jan - 98	0.00	308.14	308.14
15 - Jul - 98	10,000.00	485.00	10,485.00
Total	10,000.00	793.14	10,793.14

NIC = 8.894358%

1985 WATER (COLD SPRING) Project NHMB Bank 1985 Series C

Period Ending	Principal Schedule	Interest Schedule	Total Outstanding
15 - Feb - 98	15,000.00	2,025.00	17,025.00
15 - Aug - 98	0.00	1,261.38	1,261.38
15 - Feb - 99	15,000.00	1,350.00	16,350.00
15 - Aug - 99	0.00	609.16	609.16
15 - Feb - 00	15,000.00	675.00	15,675.00
Total	45,000.00	5,920.54	50,920.54

NIC = 8.7000%

1997 Tax Assessment

Town Share of Rate:

Total Town Appropriations	\$3,381,408
Less: Revenues	- 1,715,838
Less: Shared Revenues	- 57,359
Add: Overlay	+ 148,988
Add: War Service Credits	+ <u>13,300</u>

Net Town Appropriations **\$1,770,499**

Approved Town Tax Rate: **\$5.78** (42% of Total Rate)

School Share of Rate:

School Appropriations - Lincoln	\$2,040,926
Less: Shared Revenues	- <u>112,728</u>

Net School Appropriations - Lincoln **\$1,928,198**

Approved School Tax Rate: **\$6.29** (46% of Total Rate)

County Share of Rate:

County Assessment	\$ 495,705
Less: Shared Revenues	- <u>10,857</u>

Net County Appropriations **\$ 484,848**

Approved County Tax Rate: **\$1.58** (12% of Total Rate)

Commitment Analysis:

Total Property Taxes Assessed	\$4,183,545
Less: War Service Credits	- <u>13,300</u>

Total Property Tax Commitment **\$4,170,245**

Proof of Rate:

Net Assessed Valuation		Tax Rate		Assessment
\$306,486,864	x	\$13.65	=	\$4,183,545

Tax Collector's Report for the year ending December 31, 1997**Property Taxes Uncollected, Committed and Other Debits**

	1997 Levy	1996 Levy	1995 Levy	1994 Levy
Uncollected Taxes-Beginning of Year				
Property Taxes		344,746.19		
Land Use Change				
Yield Taxes				
Taxes Committed- This Year				
Property Taxes	4,189,018.00			
Land Use Change				
Yield Taxes	922.35			
Overpayment				
Property Taxes	5,788.82			
Land Use Change				
Yield Taxes				
Interest & Penalties Collected on Delinquent Taxes	5,634.48	26,867.55		
Total Debits	4,201,363.65	371,613.74		

Property Taxes Collected, Abated and Other Credits

Remitted to Treasurer During Fiscal Year				
Property Taxes	3,893,223.55	344,746.19		
Land Use Change				
Yield Taxes	922.35			
Interest	5,634.48	26,867.55		
Abatements Made				
Property Taxes	17,591.82			
Land Use Change				
Yield Taxes				
Current Levy Deeded				
Uncollected Taxes-End of Year				
Property Taxes	283,991.45			
Land Use Change				
Yield Taxes				
Total Credits	4,201,363.65	371,613.74		

Tax Collector's Report for the year ending December 31, 1997

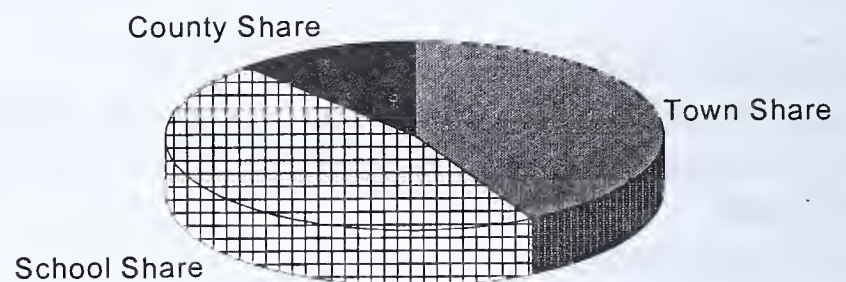
Liens Taken for Unpaid Property Taxes

	1996 Levy	1995 Levy	1994 Levy	1993 Levy
Unredeemed Liens at Beg. of Fiscal Year		131,272.77	88,189.98	7,489.41
Liens Executed During Fiscal Year	153,248.29			
Interest & Costs Collected After Lien	1,524.44	3,887.25	17,535.91	1,172.93
Overpayments				
Total Debits	154,772.73	135,160.02	105,725.89	8,662.34
Remittance to Treasurer				
Redemptions	111,182.72	102,978.59	85,241.19	6,198.08
Interest/Costs	1,524.44	3,887.25	17,535.91	1,172.93
Abatements	373.65			
Liens Deeded				
Balance Unredeemed Liens	41,691.92	28,294.19	2,948.79	1,291.33
Total Credits	154,772.73	135,160.02	105,725.89	8,662.34

Respectfully Submitted,

Sandy
Sandy Dovholuk
Tax Collector

1997 Tax Rate



UNCOLLECTED BALANCES FOR YEAR ENDING 1997

Taxpayer Name	1996 Liens
Angeles, Bam	\$844.79
Barrett, Richard & Leslie Ann	\$286.86
Bernat, John & corinne	\$330.37
Bourassa, Monica	\$18.50
Brooks, Anthony & Judy	\$169.32
Cahill, John & Laura	\$649.77
Caron, Anthony J. ET AL	\$454.76
Caron, Anthony J. ET AL	\$454.76
Cecieta, William V & Francine	\$635.81
Chenard, Joseph	\$562.51
Chenard, Joseph	\$35.50
Chenard, Peter & Joseph	\$379.37
Chenard, Peter & Joseph	\$1,273.61
Chenard, Peter & Joseph	\$394.44
Ciarleglio, Estate of Esther	\$36.50
Crowshaw, ET AL, Andrew	\$677.19
Cucurull, Mary Ann	\$185.41
Durrell, Kerri A.	\$371.80
Durrell, Kerri A.	\$499.22
Dutilly, Adrien & June	\$1,220.79
Gersh, Robert	\$528.01
Gulley, Ruth	\$1,455.66
Gulley, Ruth	\$864.22
Hardman, Cheryl	\$563.61
Howlett, Jeffrey & Joan	\$915.89
Hudson, Estate of Oran	\$520.50
Johnson, Stephen F & Deborah	\$349.17
Johnson, Stephen F & Deborah	\$349.17
Kaplan, David	\$698.97
Laurie, Carter & Eileen	\$1,194.96
Loughlin, Raymond	\$349.17
Loughlin, Raymond	\$349.17
MacQuarrie, Patricia A	\$454.76
MacQuarrie, Patricia A	\$454.76
McGinley, E. Paul & Margaret	\$281.33
MLB Holdings Inc.	\$1,115.25
Mortgage Funding Corporation	\$574.37
Movalli, Michael	\$35.78
O'Toole Trustee, Daniel	\$2,445.84
Olsen, Richard	\$1,182.23
Owner Unknown	\$293.15
Pollock, Edward Z & Anita F.	\$167.01
Rabias, Nicolas J.	\$2,230.34
Russack, Richard	\$245.86

UNCOLLECTED BALANCES FOR YEAR ENDING 1997

Saffo, Richard	\$454.76
Selective Construction Inc.	\$1,171.22
Smith, Eileen	\$169.23
Superior Building Assoc. Inc.	\$454.76
Superior Building Assoc. Inc.	\$349.17
Superior Building Assoc. Inc.	\$349.17
Village of Loon Mountain	\$454.76
Village of Loon Mountain	\$454.76
VOLM Management Company LLC	\$964.35
VOLM Management Company LLC	\$1,338.25
VOLM Management Company LLC	\$239.28
VOLM Management Company LLC	\$1,858.65
VOLM Management Company LLC	\$725.18
VOLM Management Company LLC	\$816.75
VOLM Management Company LLC	\$1,985.77
VOLM Management Company LLC	\$973.01
VOLM Management Company LLC	\$1,304.85
VOLM Management Company LLC	\$296.40
York, William V & Carol A.	\$231.14

Total Tax Lien **\$41,691.92**

Taxpayer Name	1995 Liens
Boissonneault, Paul & Donna	\$39.57
Boissonneault, Paul & Donna	\$39.60
Cahill, John & Laura	\$674.03
Caron, Anthony J ET AL	\$245.14
Caron, Anthony J ET AL	\$245.14
Cecieta, William V & Francine	\$402.22
Chenard, Joseph	\$583.42
Chenard, Peter & Joseph	\$392.57
Chenard, Peter & Joseph	\$1,319.42
Chenard, Peter & Joseph	\$408.73
Cucurull, Mary Ann	\$190.95
Gulley, Ruth	\$1,511.88
Gulley, Ruth	\$897.22
Hardman, Cheryl	\$412.23
Hudson, Estate of Oran	\$539.25
Loughlin, Raymond	\$361.34
Loughlin, Raymond	\$361.34
MacQuarrie, Patricia A	\$471.30
MacQuarrie, Patricia A	\$471.30
McGinley, E. Paul & Margaret	\$241.24
O'Toole Trustee, Daniel	\$2,541.62

UNCOLLECTED BALANCES FOR YEAR ENDING 1997

Owner Unknown	\$304.13
Rabias, Nicolas J.	\$2,317.39
Russack, Richard	\$280.95
Selective Construction Inc.	\$1,216.38
Smith, Eileen	\$173.70
Superior Building Assoc. Inc.	\$471.30
Superior Building Assoc. Inc.	\$361.34
Superior Building Assoc. Inc.	\$361.34
Village of Loon Mountain	\$471.30
Village of Loon Mountain	\$471.30
VOLM Management Company LLC	\$1,000.71
VOLM Management Company LLC	\$248.06
VOLM Management Company LLC	\$1,930.23
VOLM Management Company LLC	\$752.71
VOLM Management Company LLC	\$847.63
VOLM Management Company LLC	\$2,062.90
VOLM Management Company LLC	\$1,010.45
VOLM Management Company LLC	\$1,355.48
VOLM Management Company LLC	\$307.38

Total Lien **\$28,294.19**

Taxpayer Name	1994 Liens
Owner Unknown	\$306.76
Smith, Eileen	\$176.05
Superior Building Assoc. Inc.	\$475.25
Superior Building Assoc. Inc.	\$365.10
Superior Building Assoc. Inc.	\$365.10
Village of Loon Mountain	\$475.25
Village of Loon Mountain	\$475.25
VOLM Management Company LLC	\$310.03

Total Lien **\$2,948.79**

Taxpayer Name	1993 Liens
Owner Unknown	\$317.35
Smith, Eileen	\$180.68
Village of Loon Mountain	\$236.40
Village of Loon Mountain	\$236.40
VOLM Management Company LLC	\$320.50

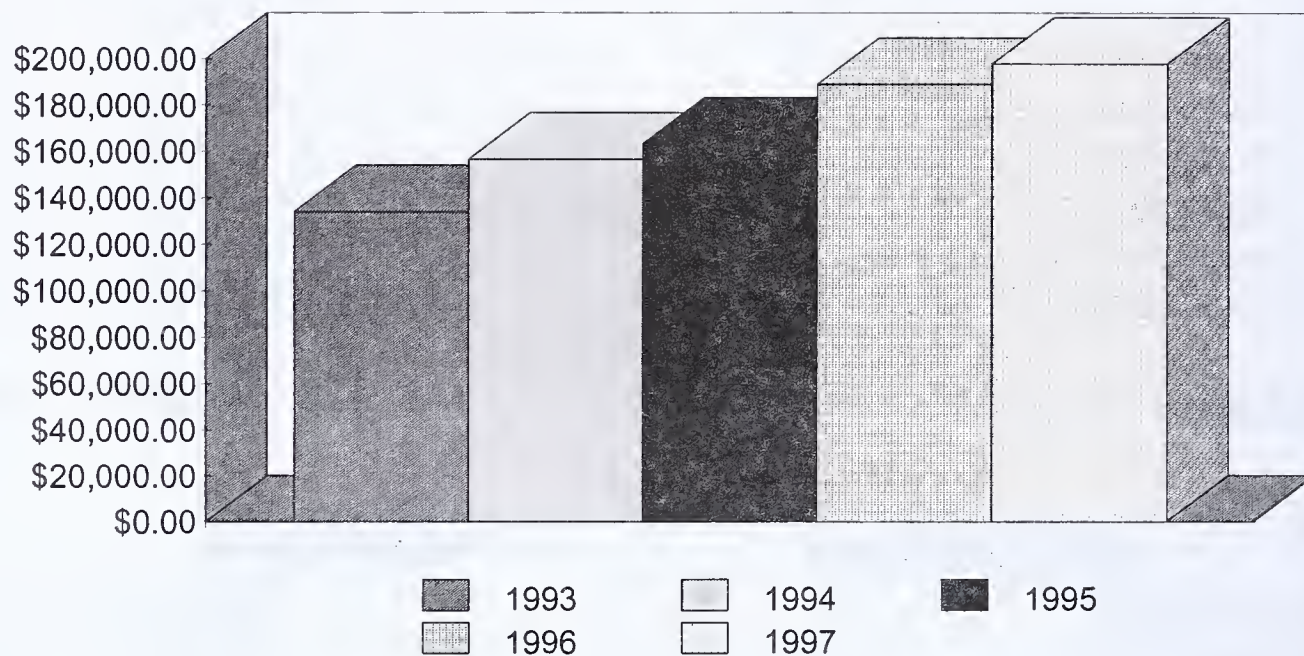
Total Lien **\$1,291.33**

TOWN CLERK INFORMATION

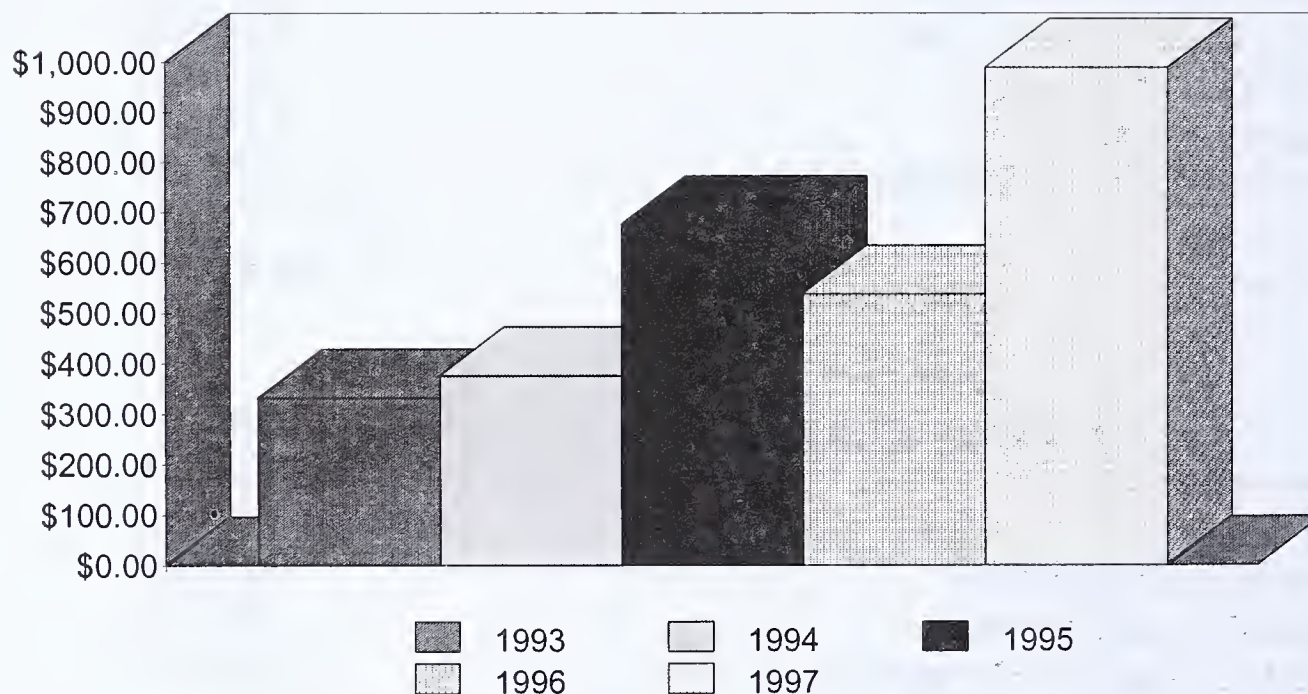
Town Clerk's Report for year ending December 31, 1997

Cash on Hand 01/01/97	\$250.00
1997 Auto Registrations	\$198,106.00
1997 Dog Licenses	\$990.00
1997 Fees and UCC Filings	\$3,248.53
Total	\$202,594.53

5 Year Comparison/Revenue/Motor Vehicle



5 Year Comparison/Revenue/Dog Licenses



Respectfully submitted,

Sandy

Sandy Dovholuk, Town Clerk

UNAUDITED 1997 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime	Gross
TOWN OFFICERS EXPENSES			
Conn, William	\$1,800.00		\$1,800.00
Dovholuk, Sandy	\$22,818.72	\$373.05	\$23,191.77
Clerk & Collector	\$3,000.00		\$3,000.00
Henerson, Robert	\$230.00		\$230.00
Huot, Deanna	\$1,800.00		\$1,800.00
Lavigne, K. Jeanne	\$22,990.05	\$2,131.51	\$25,121.56
Riley, Duncan	\$1,800.00		\$1,800.00
Rineer, Cindy**	\$16,935.83	\$738.55	\$17,674.38
Robinson, O.J.	\$250.00		\$250.00
Tetley, Doris	\$230.00		\$230.00
Tetley, Judith	\$2,100.00		\$2,100.00
** Includes wages from Planning and Elections			
ELECTIONS			
Conn, Evelyn	\$50.00		\$50.00
Donahue, Mary	\$50.00		\$50.00
Parent, Carol	\$50.00		\$50.00
CEMETERY & TOWN BLDG.			
Aldridge, Victor	\$4,623.13		\$4,623.13
PLANNING & ZONING			
Perreault, Robert	\$37,148.80		\$37,148.80
PUBLIC WORKS			
Beaudin, David	\$1,075.50	\$438.75	\$1,514.25
Dauphine, Clifton	\$27,274.78	\$2,820.48	\$30,095.26
Dyer, Richard	\$23,273.23	\$1,493.59	\$24,766.82
Kenney, John	\$8,942.00	\$191.26	\$9,133.26
Libby, Stephen*	\$25,457.22	\$2,892.36	\$28,349.58
* Includes wages from Civil Defense			
SOLID WASTE FACILITY			
Hilliard, David	\$20,029.04	\$286.48	\$20,315.52
Pierce, Linwood	\$19,958.24	\$547.04	\$20,505.28
Ramsey, William	\$6,760.00	\$78.00	\$6,838.00
Strickland, Thomas*	\$24,033.76	\$446.10	\$24,479.86
* Includes Longevity			
LIBRARY			
Blodgett, Shelly	\$996.00		\$996.00
Connor, Anne	\$11,272.50		\$11,272.50
Cristano, Nancy	\$494.00		\$494.00
Fraser, Debra	\$2,961.40		\$2,961.40
Govoni, Carol	\$81.60		\$81.60
Peltier, Janet	\$2,219.00		\$2,219.00
Pendleton, R. Nicol	\$1,601.25		\$1,601.25
Riley, Carol	\$4,658.59		\$4,658.59

UNAUDITED 1997 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime	Special Detail	Gross
POLICE DEPARTMENT				
Bossie, Stacy	\$91.00			\$91.00
Brunelle, Katherine	\$99.00		\$72.00	\$171.00
Bujeaud, Joseph J.	\$1,669.60		\$535.50	\$2,205.10
Chivell, Joseph	\$33,467.20		\$2,580.00	\$36,047.20
Cooper, Seth	\$25,105.50	\$2,595.89	\$1,707.00	\$29,408.39
DeLucca, Dianne			\$216.00	\$216.00
Dexter, Jennifer			\$171.00	\$171.00
Dunn, Linda	\$25,119.09	\$1,378.47	\$561.00	\$27,058.56
Gilbert, Robert	\$5,388.90			\$5,388.90
Gordon, Colleen	\$22,879.00	\$263.04	\$261.00	\$23,403.04
Hartle, Larry**	\$20,227.56	\$632.80	\$844.50	\$21,704.86
Hilliard, John	\$21,150.00	\$1,208.82	\$198.00	\$22,556.82
Holland, David	\$8,146.30	\$97.80	\$1,728.46	\$9,972.56
Knapp Carroll, Sabra	\$263.40		\$99.00	\$362.40
Labbe, Sheryl			\$180.00	\$180.00
Marsh, Rhonda	\$257.45			\$257.45
McComiskey, Joseph			\$90.00	\$90.00
McKinley, Scott	\$25,521.56	\$4,157.70	\$2,450.10	\$32,129.36
Merrill, Bart			\$121.50	\$121.50
Moorhead, Douglas	\$531.00		\$396.00	\$927.00
Morris, Chad	\$25,657.43	\$3,848.07	\$2,050.50	\$31,556.00
Nickerson, Todd			\$171.00	\$171.00
Peltier, Michael***	\$41,308.80		\$1,881.00	\$43,189.80
Pequeno, Jose**	\$1,324.33		\$30.00	\$1,354.33
Preble, William	\$305.45		\$441.00	\$746.45
Rannacher, Carol***	\$26,785.32	\$1,337.66		\$28,122.98
Sargent, Bradford	\$24,249.73	\$4,683.87	\$2,013.00	\$30,946.60
Schumann, Michael			\$175.50	\$175.50
Tamulonis, Michael	\$28,497.77	\$3,505.64	\$1,926.00	\$33,929.41
Taylor, Mark			\$369.00	\$369.00
Temperino, Steven			\$171.00	\$171.00
Tyler, Richard	\$26,685.54	\$4,352.12	\$2,287.50	\$33,325.16
**Includes wages from Fire Dept.				
***Includes Longevity				

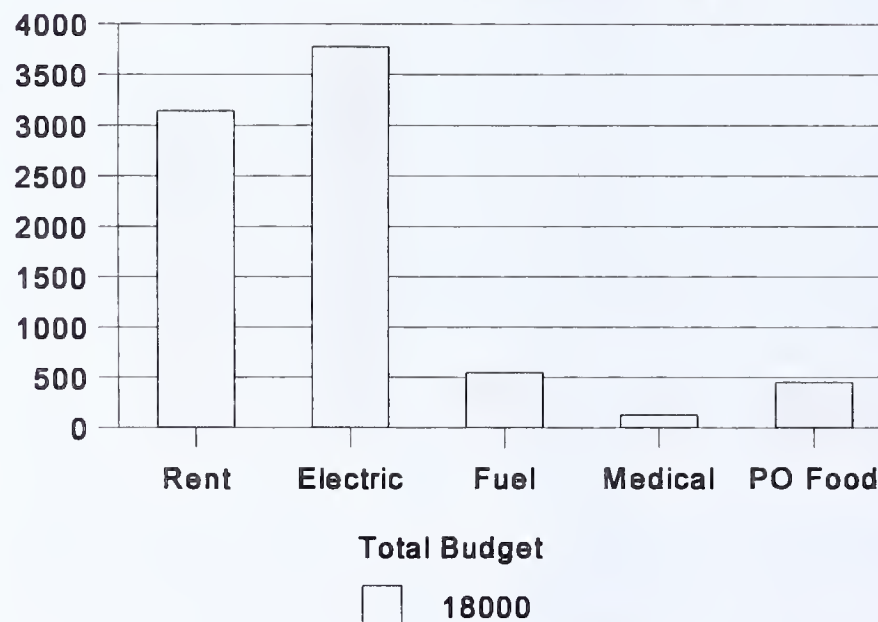
UNAUDITED 1997 PAYROLL BY DEPARTMENT

Employee's Name	Regular Wages	Overtime	Gross
WATER & SEWER DEPT.			
Durrell, Clayton*	\$27,055.43	\$1,040.25	\$28,095.68
Wiley, William	\$32,057.41	\$1,678.01	\$33,735.42
* Includes Longevity			
ANIMAL CONTROL			
Mulleavey, Raymond	\$2,000.00		\$2,000.00
FIRE DEPARTMENT			
Bartlett, Josiah	\$434.40		\$434.40
Beard, Ronald	\$208.14		\$208.14
Blaisdell, Jay	\$536.84		\$536.84
Carroll, Sean	\$480.10		\$480.10
Dauphine, Clifton	\$2,282.08		\$2,282.08
Duguay, Arthur	\$312.40		\$312.40
Emerson, Ronald	\$648.94		\$648.94
Harrington, Mitchell	\$772.66		\$772.66
Hartle, Amy	\$508.66		\$508.66
Haynes, Nathan	\$1,763.88		\$1,763.88
Houde, Mark	\$49.16		\$49.16
Kenney, Robert	\$1,014.16		\$1,014.16
Landry, Christopher	\$52.32		\$52.32
Lavigne, Daryl	\$89.60		\$89.60
Martin, Maria	\$87.20		\$87.20
Rineer, Scott	\$293.44		\$293.44
Rosolen, Dennis	\$1,089.42		\$1,089.42
Stockton, Christopher	\$485.66		\$485.66
Stockton, John	\$245.80		\$245.80
RECREATION DEPARTMENT			
Barry, Theresa	\$404.25		\$404.25
Bartlett, Sharon	\$984.39		\$984.39
Bourassa, Nicole	\$1,260.88		\$1,260.88
Conn, James	\$208.00		\$208.00
Davis, Darlene	\$546.01		\$546.01
Drapeau, Anthony	\$1,324.13		\$1,324.13
Dubuque, Kristie	\$475.75		\$475.75
Duguay, Jane	\$1,694.14		\$1,694.14
Duquette, Kim Marie	\$1,058.75		\$1,058.75
Gilman, Laurence	\$578.00		\$578.00
Lavigne, Charyl	\$1,167.25		\$1,167.25
McGarrity, Christina	\$1,302.13		\$1,302.13
Mure, Tony	\$27,560.00		\$27,560.00
O'Connor, Michael	\$266.50		\$266.50
Tremblay, Denise	\$2,014.25		\$2,014.25
Weeden, Blair	\$19.50		\$19.50
Weeden, Natalie	\$896.46		\$896.46
Wiggett, Mark	\$3,869.63		\$3,869.63

Town of Lincoln
1997 Welfare Statistics

	1996	1997
Total Cases	18	21
Total Persons Assisted	36	41
Single Person	10	12
Families	26	10
Cases Due to Medical Reasons	4	2
Mothers Awaiting AFDC	0	0
Burial Assistance	1	0
Assistance Most Frequently Requested	Rent	Electric
Average Monthly Rent	\$380	\$300
Food Vouchers Issued	23	4
Enrolled in Work Program	6	4
Cases Sanctioned	5	1
Homeless Persons Assisted	0	2

1997 Welfare Statistics



1997 Selectmen's Annual Report

In 1997, the Town's property assessment records were computerized, and property values were adjusted based on sales data and the 1997 Fall tax bills reflected the changes. As a result of this new program, we will be able to maintain property values based on market data on a yearly basis. This new capability dramatically reduces the costs of revaluation.

As a result of the 1997 Capital Improvements Program project list, drainage was completed on Church Street, a new sidewalk was constructed along Connector Road, and waterline work has begun on Franklin Street. Many of the other projects submitted received Capital Reserve funding in 1997. The Capital Improvements Program Committee submitted their 1998 project's list to the Selectmen in the Fall of 1997, and many of the projects will be undertaken in 1998.

The Wastewater Treatment Plant - Lagoon Outfall Relocation and Embankment Stabilization project was completed in 1997 by Paragon Construction. This project was completed with funding assistance from the Federal Emergency Management Agency.

The Public Works Department was restructured in 1997, and William Willey was promoted to Superintendent of Public Works. Also as a result of the restructuring, the position of Director of Public Works/Engineer/Planner was reclassified to Town Engineer/Planner, and a new Computer Aided Design system was purchased for this Department. The CAD system will enable the Town to engineer many of its projects in house.

We would like to extend our appreciation to the Public Works Department for installing the "Welcome to Lincoln" banners along Main Street, and for cheerfully agreeing to hang the "Seasons Greetings" banners during the holiday season. The Board has proposed funding for additional banners to be placed along Route 3.

The Board of Selectmen will adopt new Town Personnel Policies in early February 1998. The policies include a new Pay for Performance program which was presented to the Budget Committee in early December, and the program received positive comments from the Committee.

The Selectmen's Office has completed the street naming portion of the E911 process, and it is our goal to complete the numbering process in 1998. We would like to note that this has been a time consuming process, and the work to complete the house numbering will be equally as tedious.

The Planning Board sponsored a Community Forum in early November 1997, and one of the issues which came to the surface at the Forum was the need for better communication. The Board of Selectmen meet bi-weekly on Mondays at 5:30 P.M., in the

Conference Room of the Town Building, and your attendance at our meetings is welcomed. Our meeting agendas are posted at the Post Office and Town Office. We will strive to produce a quarterly newsletter in 1998. Many of the projects undertaken by office staff in 1997, limited their time for newsletter production.

The Lincoln Police Department, by majority, voted to join the Teamsters Local Union #633 on December 30, 1997. Contract negotiations will begin in early 1998.

As a result of the positive comments received regarding our 1996 Annual Report, we have kept the same format. The large print was appreciated by most everyone.

The Board of Selectmen would like to thank the many people who serve our community by donating their time to committees, and we would like to thank the dedicated Town employees who help make our job easier.

Respectfully submitted,

Board of Selectmen

A handwritten signature in cursive script, reading "Deanna L. Huot".

Deanna L. Huot
Chairman

Lincoln Public Library
1997 Annual Report

Adult fiction	3865	Adult non-fiction	1577
Juvenile fiction	2871	Juvenile non-fiction	778
Videos	2898	Magazines	761
Inter-library loans (borrowed)	217	Inter-library loans (loaned)	53

As the first full year in our new facility draws to a close, our library is still being recognized for its outstanding design. In the December 1997 issue of Library Journal, a nationally circulated magazine, the Lincoln Public Library is featured as one of the year's notable renovations.

The children's summer reading program "Take Me To Your Reader" a UFO/ alien themed reading incentive program ran through July and August. Storyteller, Warren Rasmussen kicked off the program in late June with an interactive story hour and crafts and related projects were offered throughout the summer.

An informal book discussion group was formed and met on a monthly basis. The group chose an eclectic mix of titles, and there was always lively discussions and debate. This gathering is open to any interested persons. Ask at the circulation desk for more information.

A successful book and bake sale was held in July. Thank you to Wilfred T. Bishop for organizing the bake sale.

In July, Kathryn Taylor, Library Director from Littleton, NH shared a slide show of her adventure on Mt. Kilimanjaro.

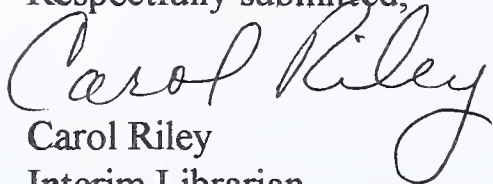
Technology plans for the library's automation are on schedule. We have received a matching grant of \$21,718 from the federal government's Library Services Construction Act. We now have two computers that are available for patron use, and access to the Internet. We would like to thank Global Net for furnishing the library's account at no charge.

An informational workshop was given in November for those who were considering purchasing a computer. Kevin Masse & Beth Robinson, from Global Net explained much of the computer jargon and what to look for when choosing a personal computer.

Lincoln Public Library
1997 Annual Report

In November, library director, Anne Conner submitted her resignation. The trustees thank Anne for her invaluable service during the construction phase and the difficult transition from old to new. The trustees will conduct a search to fill this position after the new year.

Respectfully submitted,

A handwritten signature in cursive script that reads "Carol Riley". The signature is written in dark ink and is positioned above the printed name and title.

Carol Riley
Interim Librarian

Lincoln Police Department Annual Report for 1997

The 1997 Lincoln Police Department Annual Report is dedicated to three of our fellow police officers that in a six day period in August 1997 gave the ultimate sacrifice, their lives in the performance of their duties.

On Tuesday, August 19, 1997 Troopers Leslie Lord and Scott Phillips were gunned down by Carl Drega in Colebrook. On August 24, 1997, the day following the funeral for Trooper Lord and Trooper Phillips, a funeral attended by 24 year old Officer Jeremy Charron of the Epsom Police Department, Officer Charron was shot and killed less than 24 hours after attending the funeral for his fellow officers.

We will forever remember this period in August as the most tragic week in New Hampshire Law Enforcement history and will never forget the sacrifices of Trooper Leslie Lord, Trooper Scott Phillips and Officer Jeremy Charron.

I would also like to praise the heroic actions of Officer Chad Morris and Officer Brad Sargent of the Lincoln Police Department and Officer Phil Smith of the Woodstock Police Department in the apprehension of the killers of Officer Jeremy Charron. After a twenty mile high speed pursuit in which shots were fired at Officers Morris, Sargent and Smith, the two suspects were taken into custody. The heroic actions of these officers in a situation with deadly potential speaks volumes for the calibre of police officers today. They performed their duty in a very commendable manner and most important of all, went home safe to their families after work. I am proud to work with such fine officers.



LINCOLN POLICE DEPARTMENT ACTIVITY 1997

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Investigations	945	1024	1021	995
Arrests	286	326	415	375
Calls for Service	3000	3675	3051	3100

*Calls for Service - any response by or action taken by a police officer to assist the public is a call for service (ie; disabled vehicles, assault, motor vehicle lockouts, etc.)

INTERESTING FACTS

759 (68%) of the 1116 arrests for the years 1995, 1996 and 1997 were alcohol and/or drug related.

78 (21%) of those arrested in 1997 were female. 297 (79%) were male.

Average age of person arrests 27.8

Age 17 - 19 (85)
Age 20 - 25 (161)
Age 26 - 30 (30)
Age 31 - 40 (60)
Age 41 - 50 (29)
Age 51 - 60 (7)
Age 61 - 70 (2)
Age 70+ (1)

Oldest person arrested 74
Youngest 15



ARRESTS

Unlawful Possession of Alcohol	107
Unlawful Possession of Alcohol/and Other Offenses	7
Unlawful Possession of Alcohol/and Other Offenses	2
Driving While Intoxicated	47
Open Container	8
Open Container & Possession of Drugs	1
Transporting an Alcoholic Beverage	4
Transporting an Alcoholic Beverage & Possession of Drugs	2
Prohibited Sales	9
Misrepresenting Age	9
Possession of Drugs	40
Transporting Drugs	2
Assault	12
Assault and Other Offenses	7
Disorderly Conduct	8
Conspiracy	5
Operating after Suspension	32
Operating After Suspension 2nd Offense	1
Protective Custody	14
Felon in Possession of a Firearm and Criminal Restraint	1
Restraint	1
Forgery	1
Operating without a valid license	3
Bad Checks	2
Selling without Hawkers or Peddlers License	2
Resisting Arrest	4
Runaways	3
Trespass	5
Burglary	2
Fugitive From Justice	1
Endangering Welfare of a Child	1
False Report to Law Enforcement	3
Theft	7
Receiving Stolen Property	3
Theft of Services	2
Theft of Rental Property	1
Shoplifting	1

CHINS Petition	1
Warrants	15

MOTOR VEHICLE ACTIVITY

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Stops	427	666	1279	1725	1400
Warnings	380	528	1096	1414	1200
Arrests/Summons	97	138	183	311	200
DWI	11	27	41	65	47
Accident	126	111	124	121	100
Accidents w/PI	22	17	20	18	9

COMMUNICATION CENTER AND POLICE ACTIVITY

911 Emergency Calls	603
Non-Emergency Calls	14,962
Good Morning Program Calls	9,500
Good Morning Program Checks	883
LPD Radio Transmissions	24,328
USFS Radio	24
Ambulance Telephone Calls	826
Ambulance Radio	4,192
Lincoln Fire Department Telephone	283
Lincoln Fire Department Radio	1,709
State Police On Line Telecommunication Requests	5,000
Walkins	2,988
Animal Complaints	105
Alarms	244
Assist other Police Agencies	172
Motor Vehicle Lockout Assists	204
Assist Ambulance	161
Domestic Violence	21
Parking Violations	102
Property Checks	55
Other Various Calls for Service	382
Campground Problems	149

In closing, I would like to thank all of you for your support of the Emergency Services in our community. As our community grows we constantly change to face new challenges, each day we strive for excellence of service for you deserve nothing less. Thank you again.

Sincerely,
Michael D. Peltier
Chief of Police



Fire Department Annual Report 1997

During 1997, the Lincoln Fire Department responded to another record amount of fire calls, 119. False alarm activation's continue to increase in our area which become dangerous as the proverbial " boy who cried wolf " syndrome begins to set in for both responders and guests in the resort areas.

We would like to thank the selectmen and residents once again for their support and cooperation this year and would like to extend an invitation to anyone who would like to join us as members are always needed no matter the task. It has become a nation wide problem of recruiting volunteers for the fire service and Lincoln is no exception.

The department has two new Junior Firefighters this year, Kristin Rosolen and Bryan Rineer, Firefighter Sean Carroll has completed his Career certification classes and is waiting to take his exams, this is no easy course. Deputy Chief Dennis Rosolen has completed the Forest Fire instructors program and has qualified for the New Hampshire Wildland Fire Crew team for the New Hampshire Forest Fire Service, Firefighter Mitchell Harrington has successfully completed his first semester of Fire Science at the Laconia Technical Institute this fall with honors and we are proud of his performance. We also have Firefighter Jay Blaisdell who has completed the 24 hour OSHA certification for Hazardous Materials Technician level program with Formatome Connectors / Burndy Electrical Corporation this fall and Chief Clifton Dauphine who attended the New Hampshire fire inspection code seminar with the State Fire Marshall's office.

Training continues to be a very important and integral part of our department. Twice a month we have trained on various topics such as hazardous materials, self contained breathing apparatus, combined operations with Woodstock and Franconia, simulated drills at the Mount Washington Hotel with the Twin State Fire Mutual Aid utilizing the ladder tower and rescue teams, safety, pre-planning of buildings, forest fire certification, mass casualties, pumping operations and communicable diseases. During the course of the year we have also offered fire extinguisher classes to local businesses and fire safety at the elementary school.

The Department has responded to the following calls this year.

Alarm activation	55
Fire	10
Chimney/woodstove	7

Vehicle fires	6
Vehicle off the road	2
Vehicle roll over	3
Vehicle accident	7
Dumpster fires	6
Wash down	2
Smoke in building	4
Extrication	1
Vehicle and camper fire	1
Furnace problems	1
Hazardous Materials	2
Elevator fire	1
Ambulance assist	2
Rescue	3
DART Helivac	1
Live electrical wire	1
Special details	1
Brush fires	2
Fuel leak	1

Finally the Lincoln Fire Department would like to remind everyone to check their smoke and carbon monoxide detectors periodically. Also, spring being right around the corner we would like to remind everyone that if you need to do any outside burning to obtain a fire permit first.

IMPORTANT LOCAL PHONE NUMBERS

Police, Fire & Ambulance	EMERGENCY	911
Selectmen		745-2757
Town Clerk & Tax Collector's Office		745-8971
Engineering/Planning Office		745-8527
Town Office	FAX	745-6743
Communications Center		745-2238
Police Department		745-2238
Fire Department		745-2344
Kancamagus Recreation Area		745-8673
Public Works Department		745-6250
Water Treatment Plant		745-9306
Solid Waste Facility		745-6626
Public Library		745-8159
Lin-Wood Medical Center		745-8136
Lin-Wood Chamber of Commerce		745-6621
State Cable TV		1-800-552-0382

Recreation Director's

1997 Annual Report

The Recreation Department was served by the following Committee members during 1997: Chairman Sue Fadden, Lincoln Selectman Bill Conn, Woodstock Selectman Representative Gil Rand, Woodstock residents Tom Weeden and Jay Polimeno, and Lincoln residents Bruce Fairbrother and Mike O'Connor. Recreation Committee members are appreciated for their volunteer commitment to the Department.

The Director and the Committee are still working on the plans for a new Community Center. This new center would alleviate the Recreation Departments overcrowding due to the success of our programs, and at the same time serve a higher percentage of the Town's population, including high school students, adults and our Senior citizens. This year the Recreation Department served 723 people.

Programs

The Recreation Department offers over 25 programs to the local population and all of those, with the exception of the Ski Slope and Day Camp, are run entirely by volunteers; Dads, Moms, and anyone with a desire to be involved.

This year we were grateful to have a Junior Golf Program established in the memory of Butch Gagnon. Cricket Gagnon and golf Pro Billy Baker along with a handful of locals, saw 19 kids participate in this 1st year program. Next season looks to be even better.

The program use percentages for 1997 were as follows:

Lincoln	51%	Woodstock	49%
---------	-----	-----------	-----

Maintenance

The engine room on top of the Ski Slope underwent renovations this past Fall to improve the work environment for the tow operator.

In addition to this project, the rope tow engine was completely rebuilt and is ready for another 10 years of pulling kids up the hill.

The Spring was a busy time of year at the Recreation Center for capital improvements. We added crushed stone around the building for a more appealing look and to cut down on dirt and mud being tracked into the building. We gave two coats of tennis court sealer and lines to our basketball courts, along with erecting state of the art adjustable hoops so kids of all ages can enjoy the game. And, last but not least, the old dirt and clay infield was replaced by a stone dust mix that insures a more level playing surface for our Little League teams.

A special thanks to the Public Works crews from both Towns, and all the businesses and volunteers that made 1997 a success.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tony Mure", with a stylized flourish at the end.

Tony Mure, Recreation Director

TOWN OF LINCOLN, NEW HAMPSHIRE

ANNUAL MEETING WARRANT MARCH 10, 1998

THE POLLS WILL BE OPEN FROM 10:00 AM TO 6:00 PM

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Lin-Wood Public School in said Lincoln on Tuesday, the tenth (10th) day of March, next at 10:00 of the clock in the forenoon to act upon the following subjects:

**ARTICLES ONE, TWO, THREE, & FOUR WILL
APPEAR ON THE OFFICIAL
BALLOT AND WILL BE VOTED ON FROM 10:00 AM TO 6:00 PM**

Article # 1. To choose all necessary Town Officers for the year ensuing as follows: Selectman, Town Clerk, Moderator, Budget Committee, Trustee of Trust Funds, Library Trustees, and Cemetery Trustees.

Article # 2. To vote by Official Ballot on the amendment to the Lincoln Land Use Plan Ordinance, as proposed by the Planning Board.

Article # 3. To vote by Official Ballot on the amendment to the Lincoln Sign Ordinance, as proposed by the Planning Board.

Article # 4. To vote by Official Ballot on the question, "Are you in favor of changing the term of Town Clerk from one year to three years, beginning with the term of the Town Clerk to be elected at next year's regular Town Meeting?" (This Article inserted by Petition.)

**THE FOLLOWING ARTICLES WILL BE TAKEN UP DURING THE
BUSINESS MEETING BEGINNING AT 7:30 PM**

Article # 5. To see how much money the Town will vote to raise and appropriate to defray town charges for the purposes of General Government; Public Safety; Highways, Sanitation, and Water Treatment;

Health, Welfare, Culture and Recreation; and Long and Short Term Debt including Interest for the ensuing year, exclusive of all special and individual warrant articles.

(The Budget Committee recommends \$2,562,720 and the Board of Selectmen support this recommendation.)

Article # 6. To see how much money the Town will vote to raise and appropriate to the **Fire Department Truck & Truck Equipment Capital Reserve Fund**.

(The Budget Committee recommends \$20,000 be placed in this fund and the Selectmen support this recommendation).

Article # 7. To see how much money the Town will vote to raise and appropriate to the **Public Works Vehicles Capital Reserve Fund**.

(The Budget Committee recommends \$20,000 be placed in this fund and the Selectmen support this recommendation).

Article # 8. To see how much money the Town will vote to raise and appropriate to the **Road and Street Reconstruction Capital Reserve Fund**.

(The Budget Committee recommends the sum of \$86,700 be placed in this fund and the Selectmen support this recommendation).

Article # 9. To see how much money the Town will vote to raise and appropriate to the **Sewer System Rehabilitation Capital Reserve Fund**.

(The Budget Committee recommends the sum of \$47,000 be placed in this fund and the Selectmen support this recommendation).

Article # 10. To see how much money the Town will vote to raise and appropriate to the **Water System Rehabilitation Capital Reserve Fund**.

(The Budget Committee recommends the sum of \$85,600 be placed in this fund and the Selectmen support this recommendation).

Article # 11. To see how much money the Town will vote to raise and appropriate to the **Police Department Equipment Capital Reserve Fund**.

(The Budget Committee recommends **\$25,000** be placed in this fund and the Selectmen support this recommendation).

Article # 12. To see how much money the Town will vote to raise and appropriate to the **Revaluation Capital Reserve Fund**.

(The Budget Committee recommends **\$5,000** be placed in this fund and the Selectmen support this recommendation).

Article # 13. To see how much money the Town will vote to raise and appropriate to the **Town Building Capital Reserve Fund**.

(The Budget Committee recommends **\$300,000** be placed in this fund and the Selectmen support this recommendation).

Article # 14. To see how much money the Town will vote to raise and appropriate to the **Community Building Capital Reserve Fund**.

(The Budget Committee recommends the sum of **\$15,000** be placed in this fund and the Selectmen support this recommendation).

Article # 15. To see how much money the Town will vote to raise and appropriate to the **Ballfield Capital Reserve Fund**.

(The Budget Committee recommends **\$20,000** be placed in this fund and the Selectmen support this recommendation).

Article # 16. To see how much money the Town will vote to raise and appropriate to the **Incinerator Closeout Capital Reserve Fund**.

(The Budget Committee recommends **\$1,000** be placed in this fund and the Selectmen support this recommendation).

Article # 17. To see how much money the Town will vote to raise and appropriate for the **Alternative Transportation Route (sidewalks and trails)** to be designated as a non-lapsing fund until no later than the end of the 1999 fiscal year.

(The Budget Committee recommends **\$13,400** and the Selectmen support this recommendation).

Article # 18. To see how much money the Town will vote to raise and appropriate for the purpose of repairs to the **Salt Shed Roof**.

(The Budget Committee recommends **\$3,500** and the Selectmen support this recommendation).

Article # 19. To see if the Town will vote to authorize the Selectmen to pay for certain studies of electric profiles within the Town (indicating the varying electric demand throughout the day) in furtherance of the possible aggregation of the Town's and its residents' and businesses' electric loads when deregulation of the electric industry in NH occurs. Funding for the studies will be achieved through the 1998 operating budget.

Article # 20. To see if the Town will vote to authorize the Selectmen to accept from the Lincoln-Woodstock Cooperative School District an easement for the location of that portion of the municipal sidewalk parallel to Connector Road which is located on school property. The construction of the sidewalk was authorized by affirmative vote under Article 10 of the 1997 Annual Meeting. The Selectmen are authorized to negotiate terms and conditions of the easement acceptable to them.

Article # 21. To see if the Town will vote to authorize the Selectmen pursuant to RSA 80:80, III, to convey Coolidge lots 37, 55 East and 55 West, acquired by the Town by tax deed pursuant to unredeemed tax liens, in such manner as justice may require and on such terms and conditions as are deemed necessary.

Article # 22. To see if the Town will vote to authorize the Selectmen, if deemed necessary, to enter into an intermunicipal agreement pertaining to the Lincoln-Woodstock Recreation Department with the Town of Woodstock pursuant to RSA 53-A:3.

Article # 23. To see if the Town will vote to authorize the Selectmen to dispose of the Basic Incinerator Unit in such manner and on such terms and conditions as are deemed necessary.

Article # 24. To see if the Town will vote, pursuant to RSA 31:19, to authorize the Selectmen to accept and hold in trust, gifts, legacies, and devises, which are made to the Town for public purposes. This authority to accept trusts shall remain in effect indefinitely until rescinded by further vote of Town Meeting.

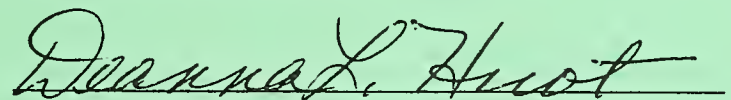
Article # 25. To see if the Town will vote, pursuant to RSA 31:95-e, to authorize the Selectmen to accept gifts of personal property, other than money, which may be offered to the Town for any public purpose, provided that the acceptance of such personal property shall not be deemed to bind the Town to raise, appropriate or expend any public funds for the operation, maintenance, repair, or replacement of such personal property.

Article # 26. To see if the Town will vote to authorize the Selectmen, if deemed necessary, to purchase or otherwise acquire a parcel of land approximately .19 acres, more or less, from Lincoln Inn Associates, and to authorize the Selectmen, if deemed necessary, to expend funds required for this purpose from the Town Building Capital Reserve Fund. The acquisition shall be on such terms and conditions as the Selectmen deem appropriate.

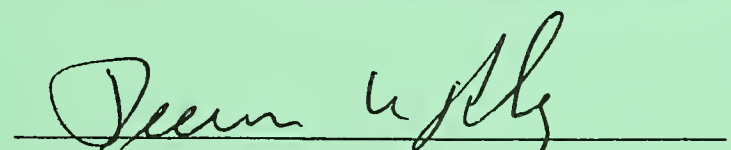
Article # 27. To see if the Town will vote to authorize the Selectmen to take an option or options on any and all lands which may, in the opinion of the majority of the Board of Selectmen, be in the best interest of the Town of Lincoln and to do all things incidental thereto.

Article # 28. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 18th day of February, 1998.


Deanna L. Frost


William C. [unclear]


Deanna L. Frost
Selectmen of Lincoln

A true copy of warrant, **Attest:**

Dennis L. Frost

William C.

James A. Hly
Selectmen of Lincoln

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
61 So.Spring St., P.O.Box 1122
Concord, NH 03302-1122
(603) 271-3397

MS-7



BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 24

BUDGET OF THE TOWN

OF LINCOLN N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 98 to December 31, 98 or
for Fiscal Year From _____ to _____

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Budget Committee: (Please sign in ink.)

Date January 28, 1998

[Signature]
Sam Dyer
Paul J. Boaght
Michael J. Johnson
[Signature]

[Signature]
Walter H. Reardon
Deborah L. Frost

(Revised 1997)

MS-7

Lincoln

Budget - Town of

Year 1998

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr Art#	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year Unaudited	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT								
4130-4139	Executive		138,359	132,096	149,103		149,103	
4140-4149	Election, Reg. & Vital Statistics		900	372	2,000		2,000	
4150-4151	Financial Administration							
4152	Revaluation of Property							
4153	Legal Expense		15,000	20,863	20,000		20,000	
4155-4159	Personnel Administration		235,300	220,804	232,385		232,385	
4191-4193	Planning & Zoning		8,610	6,811	8,005		8,005	
4194	General Government Buildings		18,800	15,199	16,400		16,400	
4195	Cemeteries		7,408	6,714	7,908		7,908	
4196	Insurance		45,500	42,096	42,000		42,000	
4197	Advertising & Regional Assoc.							
4199	Other General Government Contingency		75,000	-0-	50,000		50,000	
PUBLIC SAFETY								
4210-4214	Police		480,268	477,826	514,758		514,758	
4215-4219	Ambulance							
4220-4229	Fire		35,071	30,938	34,835		34,835	
4240-4249	Building Inspection							
4290-4298	Emergency Management		5,675	2,352	5,415		5,415	
4299	Other Public Safety (including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr Art#	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year Unaudited	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS								
4311-4312	Admin., Highways & Streets		180,982	163,720	200,154		200,154	
4313	Bridges							
4316	Street Lighting		37,000	35,011	44,400		44,400	
4319	other Engineering		42,186	41,221	42,623		42,623	
SANITATION								
4321-4323	Admin. & solid Waste Collection							
4324	Solid Waste Disposal		210,748	183,718	215,135		215,135	
4325	Solid Waste Clean-up							
4326-4329	Sewage Collection & Disposal & Other		144,235	156,158	168,728		168,728	
WATER DISTRIBUTION & TREATMENT								
4331-4332	Admin. & Water Services							
4335-4339	Water Treatment, Conservation & Other		166,337	177,017	175,837		175,837	
ELECTRIC								
4351-4352	Admin. & Generation							
4353	Purchase Costs							
4354	Electric Equipment Maint.							
4359	Other Electric Costs							
HEALTH AND WELFARE								
4411-4414	Admin. & Pest Control		3,650	4,309	3,650		3,650	
4415-4419	Health Agencies & Hospitals & Other		20,630	20,630	13,264		13,264	
4441-4442	Admin. & Direct Assistance		18,000	8,401	13,500		13,500	

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr Art#	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year Unaudited	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4444	Intergovernmental Welfare Payments							
4445-4449	Vendor Payments & Other							
	CULTURE & RECREATION							
4520-4529	Parks & Recreation		79,072	78,917	82,924		82,924	
4550-4559	Library		47,201	46,830	49,228		49,228	
4583	Patriotic Purposes		5,575	5,873	6,705		6,705	
4589	Other Culture & Recreation							
	CONSERVATION							
4611-4612	Administration & Purchases of Natural Resources							
4619	Other Conservation							
4631-4632	REDEVELOPMENT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
	DEBT SERVICE							
4711	Princ.- Long Term Bonds & Notes		223,357	223,357	226,565		226,565	
4721	Interest-Long Term Bonds & Notes		252,705	252,705	237,197		237,197	
4723	Interest on TANS		25,000	-0-	1		1	
4790-4799	Other Debt Service							
	CAPITAL OUTLAY							
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings				3,500		3,500	

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr Art.#	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year Unaudited	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4909	Improvements Other Than Buildings							
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							
	Electric-							
	Airport-							
4915	To Capital Reserve Fund		342,439	343,147	625,300		625,300	
4916	To Expendable Trust Funds (except Health Maintenance Trust Fund)							
4917	To Health Maintenance Trust Fund							
4918	To Nonexpendable Trust Funds							
4919	To Agency Funds							
SUBTOTAL 1				2,865,008	3,191,520		3,191,520	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct.#	Warr. Art.#	Amount	Acct.#	Warr. Art.#	Amount
4915		20,000	4915		85,600
4915		300,000	4915		25,000
4915		20,000	4915		15,000
4915		5,000	4915		20,000
4915		86,700	4915		10,000
4915		47,000			

Year 1998

Budget - Town of

Lincoln

MS-7

..SPECIAL WARRANT ARTICLES**

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriating to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr Art#	Appropriations Prior Year As Approved By DRA	Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATION ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
	Engineering & Planning Non Capital Reserve		97,000	16,957				
	Wastewater Treatment Plant Lagoon Outfall Relocation and Embankment Stabilization		391,000	241,078				
	Alternative Transportation		13,400		13,400		13,400	
	Whitewater Facility Phased Removal Project		15,000					
SUBTOTAL 2 Recommended				258,035	13,400		13,400	

..INDIVIDUAL WARRANT ARTICLES**

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3, VI)	Warr Art #	Appropriations Prior Year As Approved By DRA	Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
SUBTOTAL 3 Recommended								

Year 1998Budget - Town of Lincoln

MS-7

Unaudited

Acct. #	SOURCE OF REVENUE	Warr. Art. #	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE Ensuing Year
TAXES					
3120	Land Use Change Taxes				
3180	Resident Taxes				
3185	Yield Taxes		1,500	1,661	1,500
3186	Payment in Lieu of Taxes		57,635	52,739	52,739
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		65,000	66,746	65,000
	Inventory Penalties				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		150,000	196,592	170,000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		45,395	45,079	42,639
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues		68,637	57,750	57,750
3352	Meals & Rooms Tax Distribution			14,603	14,600
3353	Highway Block Grant		20,029	21,005	20,692
3354	Water Pollution Grant		29,171	29,171	27,722
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Water Fil. Grant Other (Including Railroad Tax) Disaster Relief		477,015	374,577	136,247
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		393,064	406,180	410,112
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		30,000	23,562	5,000
3502	Interest on Investments		35,000	53,963	45,000
3503-3509	Other				
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				

Year 1998Budget - Town of Lincoln
Unaudited

MS-7

Acct. #	SOURCE OF REVENUE	Warr. Art. #	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Year
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
Amounts VOTED From Fund Balance ("Surplus")			37,500	37,500	
Fund Balance ("Surplus") to Reduce Taxes				301,200	500,000
TOTAL REVENUES & CREDITS			1,409,946	1,682,328	1,549,001

BUDGET SUMMARY

	SELECTMEN	BUDGET COMMITTEE
SUBTOTAL 1 Recommended (from page 4)	3,191,520	3,191,520
SUBTOTAL 2 Special warrant articles Recommended (page 5))	13,400	13,400
SUBTOTAL 3 "Individual" warrant articles Recommended (page 5)		
TOTAL Appropriations Recommended	3,204,920	3,204,920
Less: Amount of Estimated Revenues & Credits (from above)	1,549,001	1,549,001
Estimated Amount of Taxes To Be Raised	1,655,919	1,655,919

(REV.1997)

Schedule of Proposed 1998 Capital Expenses

		Proposed	Selectmen's Recommended
Fire Truck & Equipment Capital Reserve	\$102,963.46	\$20,000.00	\$20,000.00
Town Building Capital Reserve	\$630,790.27	\$300,000.00	\$300,000.00
Public Works Vehicle Capital Reserve	\$37,137.52	\$20,000.00	\$20,000.00
Revaluation Capital Reserve	\$70,090.14	\$5,000.00	\$5,000.00
Road & Street Reconstruction Capital Res.	\$118,038.43	\$86,700.00	\$86,700.00
Sewer System Rehab. Capital Reserve	\$70,829.97	\$47,000.00	\$47,000.00
Water System Rehab. Capital Reserve	\$35,784.20	\$85,600.00	\$85,600.00
Police Dept. Equipment Capital Reserve	\$10,718.80	\$25,000.00	\$25,000.00
Community Building Reserve	\$87,873.89	\$15,000.00	\$15,000.00
Ballfield Capital Reserve	\$20,117.37	\$20,000.00	\$20,000.00
Incinerator Building Closeout Capital Reserve	\$1,003.88	\$1,000.00	\$1,000.00
Library Technology Capital Reserve	\$16,381.00	\$0.00	\$0.00
Subtotal		\$625,300.00	\$625,300.00
Capital Outlay			
Salt Shed Roof Repairs		\$3,500.00	\$3,500.00
Sidewalks & Trails (Alternative Trans. Route)	\$53,400.00	\$13,400.00	\$13,400.00
Subtotal		\$16,900.00	\$16,900.00
Total		\$642,200.00	\$642,200.00

98cap.wks 1/13/98

1998 Anticipated Income

LICENSES, PERMITS & FEES: (Account #3290)

Cable TV Franchise Fee	\$	9,739.00
UCC Fees		3,000.00
Application Fees		3,700.00
Ordinance Revenues		25,000.00
Vital Records		500.00
Dog Licenses		700.00
		42,639

CHARGES FOR SERVICES: (Account #3401 - Income from Departments)

Recreation Department	\$	7,400.00
Town of Woodstock (Rec. & Solid Waste) (\$44,948 & \$109,186)		154,134.00
Recycling Revenue (includes Tipping Fees)		19,000.00
Police Department Special Details & Forest Service Patrol		36,690.00
Police Department Grant Income		3,000.00
CFNH Return of Contribution & Investment Income		4,602.00
NH Municipal Bond Reimbursement		2,500.00
COBRA Income		2,900.00
PLIT Dividend		9,721.00
Electric Income from Loon		32,900.00
Income from Loon - Gaging Station		2,344.00
Water Tap Fees (for '83 & '85 debt payments)		29,080.00
Water Tap Fees (for ½ Water Treatment Plant Debt)		105,841.00
		410,112

98INCOME.WPD January 27, 1998

"SURPLUS"

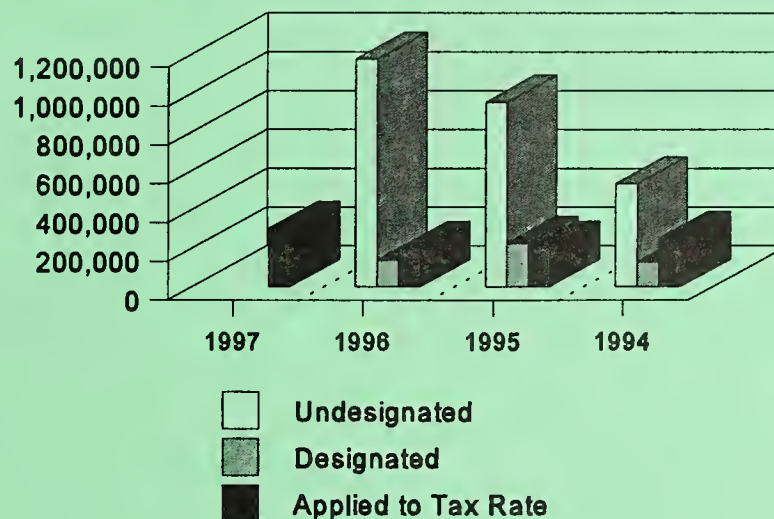
Last year during our Annual Town Meeting, a member of the community inquired about "Surplus", and how it can be utilized to reduce the tax rate.

Surplus is generated by revenues in excess of budgeted revenues and the remaining unexpended portion of appropriations. Yearly surplus accumulates from year to year and is the source of Fund Balance. Fund Balance is comprised of Designated Fund Balance and Undesignated Fund Balance. Undesignated Fund Balance is utilized to reduce the tax rate, and it may be appropriated to fund a capital reserve or an expendable trust fund, or appropriated for a specific purpose. Designated Fund Balance is used for tax deeds, encumbrances, and tax abatements. Appropriations of undesignated fund balance to fund a capital reserve or expendable trust fund require that cash be transferred within ten days of the annual meeting.

At the time of our tax rate setting with Department of Revenue Administration personnel, we stipulate how much of our available "undesignated fund balance" we would like to apply to reducing the tax rate. The Department of Revenue Administration recommends retaining between 5 to 10 percent of a municipality's gross operating budget to include both the school and county tax assessments (\$3,381,408 + \$2,040,926 + \$495,705) x 5% = \$295,901; x 10% = \$591,803. The Town of Lincoln retained \$833,391 in 1997. The Town of Lincoln utilized \$301,200 in 1997 to reduce the tax rate, and we anticipate utilizing approximately \$500,000 in 1998.

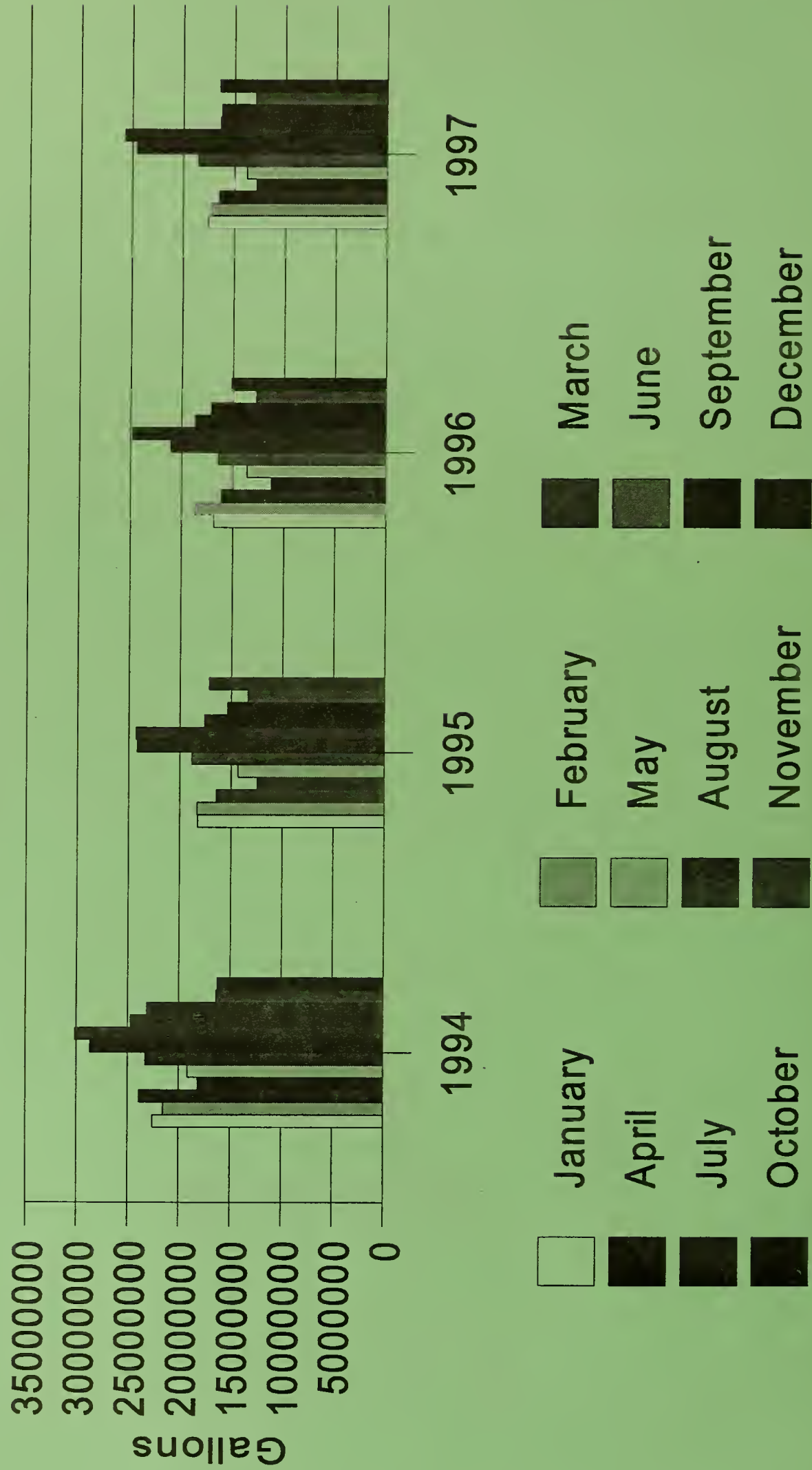
Fund Balance

Accumulated Total Year to Year



Lincoln Water Usage

1994-1997



Animal Control Officer

1997 Annual Report

In 1997, I responded to many different types of animal complaints, some of which were serious in nature.

Cats lately have become more of a problem, the most common being strays. This year I've had lost dogs, dealt with skunks, squirrels, and even Eastern coyotes (coy dogs).

The Town of Lincoln's Public Work's Department constructed a new pound to house stray animals. It has been a long time coming, but it is a wonderful facility. It was very professionally done by the crew. Their efforts on this project should be commended.

With continued support by the Lincoln Police Department and myself, I feel the Animal Control Division has pushed forward and kept a lid on most problems in Town. It is hard to keep everyone happy when you are dealing with irate neighbors. Please remember to use common sense and consideration for your neighbor's privacy.

In closing, I would also like to remind everyone that the Town of Lincoln does have a leash law.

Respectfully submitted,

Raymond Mulleavey
Animal Control Officer



ENGINEERING DEPARTMENT

ANNUAL REPORT FOR 1997

The dynamic nature of engineering and public works was apparent within the Town of Lincoln during 1997. In order to respond to the continuing increase of time demands upon the department, the Board of Selectmen re-organized and re-assigned certain responsibilities during the year in order to enhance the capabilities of the Town Engineer. The daily administration of the Solid Waste Division was transferred to two Co-Administrators (Selectman William Conn of Lincoln and Selectman James Fadden of Woodstock) and, later in the year, Superintendent William Willey became directly responsible for the public works crew. Meanwhile, the Town Engineer received proposals and purchased a new computer-aided drafting and design (CADD) station as well as initiated CADD proficiency training.

1997 was, once again, a year of significant construction activity for the Town. Following the 1996 emergency placement of large rip-rap, an extensive large rip-rap project was constructed at the sewage lagoon slopes to mitigate damage from future floods as the constructed slopes are now designed to withstand a 200-year design flood. The removal of the remaining existing ash landfill piles at the Solid Waste Facility was completed during the year; the District is now performing annual water monitoring program in the area of the former ash piles. A new drainage system was constructed on Church Street from Main Street to Edgewood Street. A new replacement water line was constructed on Franklin Street, with new water services scheduled for construction in 1998. New roadway pavement was constructed on Louanne Road. O'Brien Avenue improvements included final replacement of the roadway gravel bases and placement of new roadway placement. The new pedestrian sidewalk on O'Brien Avenue near Maple Street was also constructed. The Town staff also designed and constructed the new pedestrian sidewalk, including light pole bases and conduit, along the east side of Connector Road (NH Route 3-A) between Main Street (NH Route 112) and East Spur Road; lighting fixtures along the new sidewalk are presently scheduled for construction in 1998. The Town also participated in the construction of the new entrance-only driveway on Main Street at the east end of the Millfront Marketplace and, as part of the project negotiations, acquired rights from the Marketplace for a municipal parking area with frontage along Main Street. A second entrance to the Kanc Recreation Center was also constructed. This office also coordinated the air conditioning contract at the Library as well as finalizing the 1996 basic building addition contract.

Activity continued on the mitigation projects (at the wastewater treatment plant lagoon slopes) associated with the October/November, 1995 flooding, eligible for federal and state funding through the Federal Emergency Management Agency (FEMA). Construction of the new 200-year flood-protected slopes and the relocation of the lagoon outlet was completed in 1997.

The project to rehabilitate the Connector Road (NH Route 3-A) bridge over the Pemigewasset River commenced its construction phase during 1997. The project is being funded 100% by the State, except for the relocation of the existing water main, which is a Town responsibility. As presently planned, the NHDOT will close the bridge to vehicular traffic between March 1 and May 15, 1998, and the project is scheduled for 100% completion during June, 1998.

During 1997, the NHDOT continued its design of the 80% Federal/20% Town-funded project to add trails and sidewalks to enhance the local transportation network. The segments, as prioritized by the Town are:

- Priority #1: Penstock Trail (from Forest Ridge access road area eastward along NH Route 112 to the driveway vicinity at the Village of Loon Mountain).
- Priority #2: Sidewalk along the south side of Main Street from the driveway to the Millfront Marketplace westward to the Woodstock Town Line.
- Priority #3: Sidewalk along the north side of Main Street from Dodge Place eastward to the access road to Forest Ridge.
- Priority #4: Kanc Rec Trail (from the Kancamagus Recreation Center southward to Main Street near the access road to Forest Ridge).

Priorities #1, #2 and #3 are presently scheduled for 1998 construction.

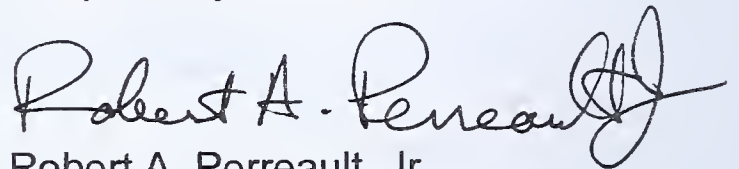
This office continues to coordinate with the US Army Corps of Engineers in regards to the flood control dike located adjacent to the Fairways Condominiums along the East Branch of the Pemigewasset River. Having been constructed in 1960, the structure is almost 40 years old and is approaching its design-life milestone. As a result of the 1995 and subsequent flood events, Town officials will continue its dialogue with federal officials in order to determine if any structure enhancements are, or will be soon, warranted. Associated with the flood control structure is the present deteriorating condition of the old dam located at the east end of the Army Corps dike at the location of the USGS gaging station.

During 1997, this office coordinated with the NH Electric Cooperative and their consultant in regards to the high electrical power budget at the aerators in the lagoons of the wastewater treatment plant. By the end of the year, a contract was entered which will result in 1998 enhancements to the aerators as well as lighting fixtures in various Town buildings. The work, once completed, will result in an annual cost saving of about \$13,000, based on 1997 rates.

The Clear Brook Well was abandoned in 1997 as a municipal water source following a mandate from NH Department of Environmental Services.

In closing, I would like to take this opportunity to thank the many individuals that have provided support and assistance to me throughout 1997. As stated last year, the myriad of tasks and demands that involve the Town Engineer could not be effectively addressed if there was not, truly, a team effort in place. The many individuals who assist and work with me for the benefit of the Town, though not often publicly recognized, are, nevertheless, always appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert A. Perreault, Jr.", with a stylized flourish at the end.

Robert A. Perreault, Jr.
Town Engineer

January, 1998

DEPARTMENT OF PUBLIC WORKS

ANNUAL REPORT FOR 1997

The Public Works crew had a very interesting year with record breaking snowfall early in 1997.

In our spare time last winter, we built an addition to the Town Clerk's Office for additional files and storage. We also built an enclosed storage area at the Town Building which is used to maintain inventory control. We insulated the Public Works Garage and put up sheathing on the walls and ceiling. We plan to install six (6) new windows during 1998.

Spring finally came, and we did our usual cleanup, which included raking of Town owned property, and street sign maintenance.

The Public Works Crew also spent time during the Spring of 1997 constructing a new entrance at the Kancamagus Recreation Area. This project also included culvert work. We rebuilt the infield at the Recreation Area with the assistance of the Woodstock Public Works Crew and installed new basketball backboards.

During June, we built the long awaited Animal Control Pen at the Town Highway Garage. This pen is complete with cement floor and water hook up.

During July, the Public Works Department cleared brush along Town owned roads, and along the banks of the Waste Water Treatment Plant Facility.

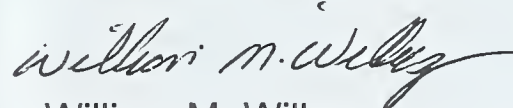
The Town of Lincoln contracted Avery Construction to complete drainage work along Church Street, and J&M Donahue was contracted to begin water line replacements on Franklin Street. The Church Street project was completed in 1997, and Franklin Street will be completed during the Spring of 1998.

In late Summer and early Fall, we began clearing brush for construction of a new sidewalk along Connector Road. The new sidewalk is complete and runs from Main Street to the corner of East Spur Road. It is being proposed to install lights along this sidewalk in 1998.

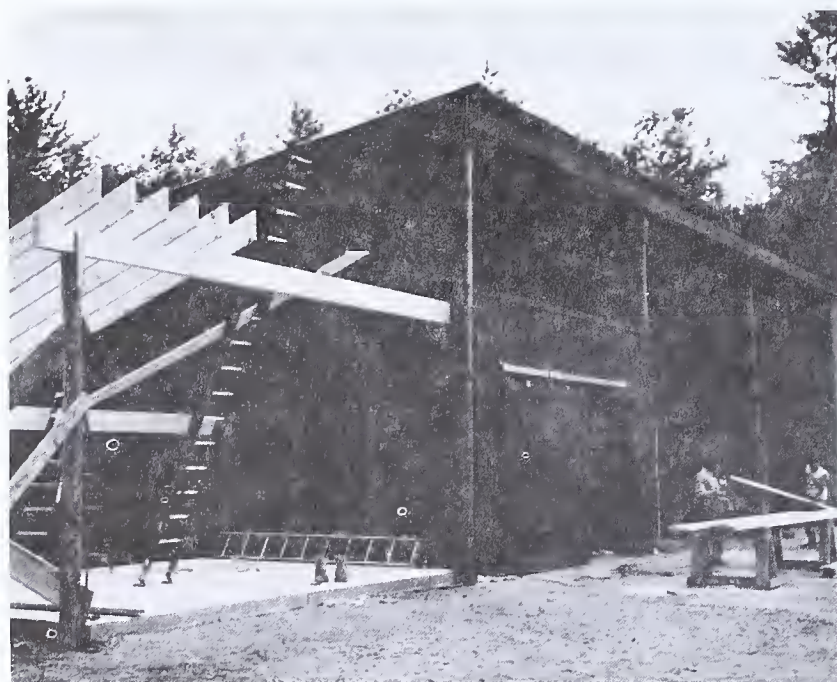
This is just a few of the many projects undertaken this past year by the Public Works Department. The day to day maintenance items are too many to list.

The Department underwent many changes during 1997, and I would like to take this opportunity to thank the "crew" for their efforts and support.

Respectfully submitted,



William M. Willey
Public Works Superintendent



PLANNING AND ZONING
ANNUAL REPORT FOR 1997

Lincoln Planning Board

The Planning Board members for 1997 and their meeting attendance for the year was as follows:

Rick Kelley	Chairman	20 of 24
Pat McTeague	Vice Chairman	23 of 24
Joe Chenard	Clerk	17 of 24
William Conn	Selectmen's Rep.	14 of 24
Tom Adams	Member	21 of 24
Paul Beaudin	Alternate	15 of 24
Louis Bossie	Alternate	11 of 13

The Planning Board began the year with one (1) vacant alternate position on the Board. Mr. Louis Bossie was appointed as an alternate to the Board in July, 1997, which brought the Planning Board membership to full capacity.

Lincoln Zoning Board of Adjustment

The Zoning Board of Adjustment for 1997 and their meeting attendance for the year was as follows:

Joe Chenard	Chairman	2 of 2
Floyd Murphy	Vice Chairman	2 of 2
Duncan Riley	Selectmen's Rep.	2 of 2
Wilfred Bishop	Member	2 of 2

Presently, there is one (1) vacancy in the Member position and three (3) vacancies in the Alternate positions of the Zoning Board of Adjustment.

1997 Capital Improvements Program Committee

<u>Name</u>	<u>Representing</u>
Michael Tamulonis, Chairman	Public (Alternate)
Wilfred Bishop	Public
Deanna Huot	Board of Selectmen
Duncan Riley	Board of Selectmen (Alternate)
Paul Beaudin	Budget Committee
Joan Hughes	Budget Committee (Alternate)
Tom Adams	Planning Board
Rick Kelley	Planning Board (Alternate)
Edmond LaFleur	Lincoln-Woodstock School District
Robert Nelson	Lincoln-Woodstock School District (Alternate)
Joseph Chivell	Town Staff
Robert Perreault	Town Staff
William Willey	Town Staff (Alternate)

The CIPC was very active during 1997, meeting a total of 9 times between June, 1997 and their last meeting on October 1, 1997.

Lincoln Village Center Community Forum

Steering Committee

Jeanne Lavigne	Patricia McTeague
Anne Conner	Bob Nelson
John Gilman	Jayne O'Conner
Deanna Huot	Danielle Riley
Rick Kelley	Justin Stratton

Facilitators

Lin-Wood Student Council and their Advisor (Nancy McIver)

Most of the development activity of the Planning Board during 1997 involved non-residential proposals. Pollard Brook completed its latest building, which was commenced in 1996. The Loon Mountain Recreation Corporation proposed and constructed major improvements associated with a new river intake structure and force main to enhance its snowmaking capabilities. As the year progressed, compliance matters associated with site plans approved in past years became increasingly of interest.

The continuing process of updating the draft Village Center Plan remained a high priority of the Planning Board during the early and latter parts of 1997. Utilizing the grant that the Planning Board had acquired in 1996 from the Northern New Hampshire Foundation, the Planning Board retained Mr. Gerry Howe of Portsmouth to coordinate a Steering Committee and "facilitate" a "Public Forum," which was conducted on Friday evening, November 14 and all day Saturday, November 15, 1997, to address matters pertinent to the Village Center. Also, the Planning Board conducted a new Community Survey focusing on the Village Center.

During 1997, the Planning Board again worked in conjunction with its Capital Improvements Program Committee--with support from staff--and adopted the Town's second Capital Improvements Program (C.I.P.), on November 19, 1997.

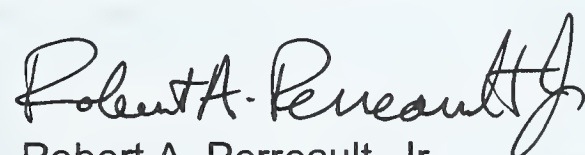
The March, 1997 Town Meeting adopted the two (2) amendments to the Lincoln Sign Ordinance and the Lincoln Land Use Plan Ordinance that were proposed by the Planning Board. Revisions pertained to vendor activity signage and establishment of setbacks within the Village Center and Small Business zones.

The March, 1998 Town Meeting is being requested by the Planning Board to consider an amendment to the Lincoln Sign Ordinance (pertaining to two (2) typographical errors that presently exist in Article II) and an amendment to the Lincoln Land Use Plan Ordinance (pertaining to fences).

During 1997, the Zoning Board of Adjustment met twice for consideration of applications pertaining to permission for installation of a 112 SF roof sign on the Timbermill Restaurant, which was denied by the ZBA, and the request to permit the subdivision of a lot which would create a non-conforming lot (11,761 square feet in size) for Bonnie Ham and the Arnold S. Ham Estate, which was granted a conditional approval by the Board.

And, once again, the diligence and capable work performed by Cindy Rineer on behalf of the Planning Board, the Zoning Board, the C.I.P. Committee and the Engineer/Planner-Compliance Officer are sincerely appreciated by all.

Respectfully submitted,



Robert A. Perreault, Jr.
Engineer/Planner-Compliance Officer

January, 1998



Raymond S. Burton *Executive Councilor, District One*

RFD #1, Woodsville, NH 03785 Tel. (603) 747-3662

Car Phone: (603) 481-0863

Report to the Citizens of District One

by

Raymond S. Burton

Councilor

District One

State of New Hampshire

RR 1, Box 106

Woodsville, New Hampshire 03785

Tel. (603) 747-3662

Car Phone 481-0863

State House (603) 271-3632

It is a pleasure to report to the people of District One, which consists of 98 towns and four cities here in northern New Hampshire. The Council acts much like a board of directors at the very top of your Executive Branch of your New Hampshire State Government. We confirm gubernatorial nominations to many regulatory, advisory and governing boards and commissions within the Executive Branch of your government. We also confirm gubernatorial nominations to the entire Judicial Branch of the New Hampshire State Government, approve contracts to outside agencies, businesses, municipalities and individuals and a host of other duties.

A good list of phone numbers for citizens to gain information throughout this district to have on hand would be the following:

Aids Hotline	1-800-752-AIDS
Children, Youth & Families	1-800-852-3345
Consumer Complaints, Utilities	1-800-852-3793
Consumer Complaints, Insurance	1-800-852-3416
Disabilities Assistance	1-800-852-3345
Elderly & Adult Assistance	1-800-442-5640
Fuel Assistance	1-800-552-4617
Emergency Assistance	911
Employment Opportunities	1-800-852-3400
Job Training Information	1-800-772-7001
NH State Library	1-800-499-1232
NH State Police	1-800-525-5555
NH Tech. Community Colleges	1-800-247-3420
NH Help Line (24 hour)	1-800-852-3388
NH Operation Game Thief	1-800-344-4262
NH Veterans Council	1-800-622-9230
NH Corrections Dept.	1-800-479-0688
NH Dept. of Labor	1-800-272-4353
NH Housing Authority	1-800-439-7247
NH Higher Educational Ass't	1-800-525-2577
Headrest Teenline	1-800-826-3700
NH Independent Living Found.	1-800-826-3700
NH Charitable Foundation	1-800-464-6641



Towns in Council District #1

CARROLL COUNTY:

Albany, Bartlett, Brookfield,
Chatham, Conway, Eaton,
Eppingham, Freedom, Hart's Loc.,
Jackson, Madison, Moultonborough,
Ossipee, Sandwich, Tamworth,
Tuftonboro, Wakefield, Wolfeboro

GRAFTON COUNTY:

Alexandria, Ashland, Bath,
Benton, Bethlehem, Bridgewater,
Bristol, Campton, Canaan,
Dorchester, Easton, Ellsworth,
Enfield, Franconia, Grafton,
Groton, Hanover, Haverhill,
Hebron, Holderness, Landaff,
Lebanon, Lincoln, Lisbon,
Livermore, Littleton, Lyman,
Lyme, Monroe, Orange, Orford,
Piermont, Plymouth, Rumney,
Sugar Hill, Thornton, Warren,
Waterville Valley, Wentworth,
Woodstock

BELKNAP COUNTY:

Alton, Belmont, Center Harbor,
Gifford, Gilmanston, Laconia,
Meredith, New Hampton, Sanbornton,
Tilton

COOS COUNTY:

Berlin, Carroll, Clarksville,
Colebrook, Columbia, Dalton,
Dixville, Drummer, Errol,
Gorham, Jefferson, Lancaster,
Milan, Millsfield, Northumberland,
Pittsburg, Randolph, Shelburne,
Stewartstown, Stark, Stratford,
Whitefield

SULLIVAN COUNTY:

Charlestown, Claremont,
Cornish, Croydon, Grantham,
Newport, Plainfield, Springfield,
Sunapee

It is a pleasure to serve you as one of your public servants. My office is at your service.



GRAFTON COUNTY
Senior Citizens
COUNCIL, INC.

P.O. Box 433 • Lebanon, NH 03766-0433 • 603 / 448-4897 • Fax: 603 / 448-3906

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
ANNUAL REPORT 1997

Bristol Area Senior Services
PO Box 266, Bristol, NH 03222
Roberta W. Gatehouse, Coordinator
744-8395
744-8395 (fax)

Haverhill Area Senior Services
PO Box 298, Woodsville, NH 03785
Deborah Foster, Coordinator
747-2569
747-2569 (fax)

Linwood Area Senior Services
PO Box 461, Lincoln, NH 03251
Joan Bartlett, Coordinator
745-4705

Littleton Area Senior Center
PO Box 98, Littleton, NH 03561
Madeline Markle, Director
444-6050
444-1612 (fax)

Mascoma Area Senior Center
PO Box 210, Canaan, NH 03741
Dana Michalovic, Director
523-4333
523-4334 (fax)

Orford Area Senior Services
PO Box 98, Orford, NH 03777
Gail Dimick, Coordinator
353-9107

Plymouth Regional Senior Center
PO Box 478, Plymouth, NH 03264
Regina Loring, Director
536-1204
536-2090 (fax)

Upper Valley Senior Center
PO Box 433, Lebanon, NH 03766
Barbara Henzel, Director
448-4213
448-3906 (fax)

RSVP of Upper Valley & White Mts.
PO Box 433, Lebanon, NH 03766
Edith Celley, Director
448-1825
448-3906 (fax)

Grafton County Senior Citizens Council, Inc. works through its local programs to support the health and well being of our older citizens and to assist them to remain independent in their own homes and communities for as long as possible. Through eight locations throughout the County, including Plymouth, Bristol, Canaan, Lebanon, Orford, Haverhill, Littleton and Lincoln, older adults and their families are able to obtain community based long term care services such as home delivered meals, senior dining room programs, transportation, social work services, information and referral, health and educational programs, adult day care, recreation and opportunities to be of service to the community through volunteering.

During 1997, 139 older residents of Lincoln were able to make use of one or more of GCSCC's services, offered through the Linwood Senior Services. These individuals enjoyed 1,597 balanced meals in the company of friends in a senior dining room, received 2,222 hot, nourishing meals delivered to their homes by caring volunteers, were transported to health care providers or other community resources on 3,150 occasions by our lift-equipped buses, were helped through 13 visits by a trained social worker and found opportunities to put their talents and skills to work for a better community through 377 hours of volunteer service. The cost to provide these services for Lincoln residents in 1997 was \$40,960.35.

Community based services provided by GCSCC and its many volunteers for older residents of Lincoln were often important to their efforts to remain in their own homes and out of institutional care despite chronic health problems and increasing physical frailty, saving tax dollars and contributing to the quality of life of our older friends and neighbors.

GCSCC very much appreciates the support of the Lincoln community for services which enhance the independence and dignity of our older citizens and assists them to meet the challenges of aging in place.

Carol W. Dustin
Executive Director

1997 Report of Services

NORTH COUNTRY HOME HEALTH AGENCY

Supporting You Alongside Your Family and Physician



North Country Home Health Agency, founded in 1971, is a non-profit health care organization dedicated to providing *quality* Home Health Care, Supportive Services, Hospice Care and Community Education.

Home Health Care is one of the fastest growing segments of care in the health care field. This rapidly expanding type of care is the result of a demand for cost-efficient and highly effective health care services. With shorter hospital stays and new technology, home health care has gained a new prominence as a solution for delivering health care services.

Supportive Services are provided by home health aides, homemakers and companions. They insure that the elderly, ill and disabled live in healthy households, have clean clothes, nutritious meals and proper assistance with their daily activities. Home health care is dedicated to supporting individuals alongside their families and physicians ... *at home*.

Hospice Care makes it possible for those living with terminal illness to spend the final stages of their lives at home or in home-like settings. Hospice is a comprehensive, team directed, client and family-oriented program of care that supports individuals and families coping with terminal illnesses.

Community Education—an essential element of home health care's success is the emphasis on patient/family education and participation. This approach is used with all of our clients and duplicated in the wider community through educational programs and health screenings.

As a not-for-profit agency, **North Country Home Health Agency** raises money from individuals and towns to provide reduced fee and free care. With tightened parameters for health insurance coverage, particularly Medicare for the elderly, many people have limited health care benefits. We greatly appreciate your town's support of our work and your efforts to provide quality health care to your community. At North Country Home Health Agency no one is denied access to essential services—to be eligible patients only must meet the eligibility criteria for home care.

The following home services were provided to individuals and families in Lincoln during 1997:

Type of Care	# of Visits	Type of Care	# of Visits
Nurses	328	Nurses' Aide	652
Physical Therapy	225	Homemaker	540
Occupational Therapy	4	Companion	196
Medical Social Service	38		

Additionally, 63 Health Screenings and Clinics were offered to the public in 1997. Over 1100 North Country residents participated in these preventative health programs.

Respectfully Submitted,

Mary E. Ruppert
Executive Director

1997
WHITE MOUNTAIN MENTAL HEALTH
AND DEVELOPMENTAL SERVICES
DIRECTOR'S REPORT

Town of Lincoln

Highlights of 1997:

During the past year, White Mountain Mental Health and Developmental Services has invested a great deal of effort in augmenting services to children and the elderly; segments of our community which have historically been less than adequately served by the mental health system.

We are proud of the extensive outreach program we are now able to offer to children diagnosed with a severe emotional disturbance who are referred to our agency. Through our children's case manager and one of twelve children's outreach workers on our staff, severely emotionally disturbed children and their families receive in-home supports, assistance succeeding in school and help with practical challenges which effect the stability of family life. These services are offered in conjunction with services provided by our team of psychiatrists, licensed clinical psychologists, licensed marriage and family counselors, licensed clinical social workers and outreach specialists. These professionals work together and with other community caregivers to provide services which are not only appropriate for the child, but also "user friendly" for the family.

Elderly services have been similarly strengthened. Our elderly services coordinator works with our staff and with other community agencies to provide services to elders who may be unable or unwilling to come in to the office for traditional mental health treatment. The Gatekeepers Program, sponsored by White Mountain Mental Health, makes it easy for concerned persons in the community to contact a professional regarding concerns about an elder. Most recently, we have obtained the services of a licensed psychiatric nurse practitioner, who will be making "house calls" with our elderly services coordinator to isolated elders who may be in need of both physical and psychiatric care. In addition to these community based programs, we continue to offer psychiatric consultation services to three area nursing homes. As our community ages, the need for these services increases. We are working hard to respond to the challenge this presents.

Service Statistics:

During 1997, 33 Lincoln residents received 487 hours of service. These residents were either uninsured or under-insured, and were not able to pay the full cost of services. Our services include:

- individual, group and family therapy
- outreach services to severely emotionally disturbed children and their families
- in-home support and treatment to elders
- substance abuse counseling
- experiential, activity based program for adjudicated adolescent boys
- psychiatric assessment and medication
- psychological assessments
- housing, vocational, and case management services to persons with severe mental illness
- 24 hour emergency service

Thank you, Lincoln residents, for your long history of support to our organization.

Respectfully Submitted,


Jane C. MacKay CCSW
Area Director

North Country Council Report

This has been another busy year at the Council. As we began our second year of operations from the Cottage at the Rocks, we reaffirmed the Council's commitment to serve community and regional needs.

The transportation committee had a busy agenda dealing with numerous local and regional projects. Highlights include: participation in a three-state discussion focused on Route 2, planning and funding several major bridge projects, planning and coordinating trail systems as well as addressing regional rail issues. The Portland Natural Gas Pipeline occupied a lot of time as we worked with the Attorney Generals Office and the communities along the proposed right of way dealing with location and mitigation issues. Work continued on the Route 16 Corridor Protection Project. Our two working groups from the 14 towns along the highway started to look at some of the potential actions that can be taken along the corridor and will be working towards guidelines and recommendations over the coming year. Major products of the Route 16 effort this past year were a tourism-scenic evaluation element and a design guidebook, both of which will be very useful to local planning boards. Transportation funding activities were a priority with the Council's Transportation Committee and By Way Council. During the year both committees solicited projects to be funded by the Transportation Enhancement Program and the Scenic By Way Program. Recommendations for funded projects were made to the state and federal agencies, results of those efforts will be known this spring.

The year saw the approval of our fifth EDA public works grant since 1991. The latest grant approved was to the Town of Colebrook. The Colebrook Grant brings N.C.C.'s twenty five-year record of EDA funding in the North Country to \$33 million. Work continues on the Haverhill and Lancaster E.D.A. projects and is complete in North Conway and Littleton. The Council's new Economic Development Committee was formed and began meeting. Planning for the new North Country Regional Overall Economic Development Program began. New projects for E.D.A. funding are now being solicited for inclusion in the O.E.D.P.

The N.C.C. Business Resource Center opened and has been in use by area entrepreneurs for the last six months.

The Council continued its work representing the interests of the communities on the Connecticut River, and the region as a whole in the Fifteen Mile Falls Hydro Re-Licensing project. The Council was a key player in the negotiations and was able to represent community interest in the operating agreement, insuring that the present access/use continue and that reservoir levels and flow regime remain intact. This means that recreation activities and local tax revenue potential will be equivalent to present conditions. We will continue to stay on top of this critical issue during the coming years.

This last year, the North Country Council Scenic and Cultural By Way Council adopted a Plan for the Regional By Way and developed a marketing publication which will be printed during the spring of 1998. In addition, the Council submitted a proposal to the Federal Highway Administration to have National Scenic By Way designation on the Kancamagus Highway expanded to include portions of Routes 302, 3 and 193 creating a

continuous loop through the White Mountains. Work also continued on the Connecticut River Scenic By Way in cooperation with Vermont and Massachusetts.

The Community Design Program at the Council provided design assistance to Jackson, Haverhill, Whitefield, Bethlehem, Colebrook, Lancaster and Littleton. G.I.S. mapping continued for the entire North Country and individual projects were done for Lisbon, Littleton and Colebrook. The Council also hosted the Northeast Your Town Training Program. This unique program brought 30 local civic leaders and new planning professionals together with a national level community design faculty for a three day intensive community design program. Support of public involvement in community decision making was provided to several towns through survey projects and local forums around the region.

Solid waste planning services continued at the Council with every town in the region getting support from the Council's Solid Waste Staff. On a regional level, the Household Hazardous Waste Program is entering its eleventh year. A regional glass - crushing program began, with the Town of Lancaster in the lead. Support was provided to the region's schools on recycling everything from paper to plastic and glass.

Local technical assistance has always been a mainstay of Council activity, this last year was no different. The Council's grant - writing, planning and engineering staff worked with many of the regions 279 boards and councils on so many locally significant projects that they would be too numerous to mention. Libraries, industrial parks, ordinances, plans, site plan review, water and sewer feasibility, drainage projects, transfer stations master plans, land development capability assessment, water access, road improvement and handicapped access were just a few of the results.

As the year came to a close, the Council forged a relationship with a sister region in the Czech Republic. As a result of this effort, we hope to have local officials, non -profits and businesses from the North Country working with peers in Europe developing mutually beneficial projects and establishing a connection for the North Country into the European Union. In November, a regional official from the Slovak Republic came to the office for a day and a similar dialogue is starting.

The end of the year also witnessed the kick off of a telecommunications initiative at the Council with support from Bell Atlantic, C.D.F.A. and other partners. This important activity is the result of 4 years of study and some intensive work during the last six months.

The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community need. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country. As a region, the North Country contains one third of the land - mass of N.H. and one fifth of its municipalities.

Respectfully submitted:


Preston Gilbert

ADAPT, Inc. Annual Report

Adolescent Drug and Alcohol Prevention Tools, Inc., was developed by a group of concerned citizens from the Pemi Valley Church and has since become a community-wide effort for prevention education. ADAPT offers alternatives to youth from the local area of Lincoln, Thornton, and Woodstock and has an office at the Lin-Wood school. Our resource coordinator, Amy Kinley has worked in this and similar programs for several years and serves both the Lin-Wood schools and Thornton Central School.

ADAPT offers many programs to local people. We operate year round, both within the school settings and within the community. Our hours include some time during the school day as well as time in the evenings and during weekends. We encourage volunteers to help with our activities and are always grateful for any donations we receive. We are always looking to financially increase our budget so that we may offer more community and youth services; these come to us in a variety of ways. Donations from local residents and businesses have been received this past year as well as increases in Grant Funding from new areas. We are looking aggressively in those areas of available Grants to help with the increase of services that we continue to provide.

Volunteer hours that are donated by parents or concerned community members are very much appreciated by both Amy Kinley and the Board Members of ADAPT, but mostly, they are appreciated by those youth who use our services. Without your volunteerism, many of those programs would be much more difficult to offer. Should you have any questions about our program or would like to receive a brochure with more information about ADAPT, Inc., please call us at 745-9092.

Our organization stands for chemical free fun, resistance to substance abuse, and healthy lifestyles. We hope this is what you are seeking for your children.

Respectfully Submitted,

Terry G. Joyce
President

TOWN OF LINCOLN, NEW HAMPSHIRE
Financial Statements
With Schedule of Federal Financial Assistance
December 31, 1996
and
Independent Auditor's Report

TOWN OF LINCOLN, NEW HAMPSHIRE

FINANCIAL STATEMENTS

December 31, 1996

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
EXHIBITS:	
A Combined Balance Sheet - All Fund Types and Account Groups	3
B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Similar Trust Funds	4
C Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	5
D Combined Statement of Revenues, Expenses and Changes in Fund Balances - All Non-Expendable Trust Funds	6
E Combined Statement of Cash Flows - All Non-Expendable Trust Funds	6
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS	7-16
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
1 Combining Balance Sheet - All Capital Projects Funds	17
2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Capital Projects Funds	18
3 Combining Balance Sheet - All Trust and Agency Funds	19
4 Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Expendable Trust Funds	20
5 Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund	21
6 Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Fund	22-23
FEDERAL COMPLIANCE	
INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	24
Schedule of Federal Financial Assistance	25
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	26

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Lincoln, New Hampshire, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Town of Lincoln, New Hampshire's management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

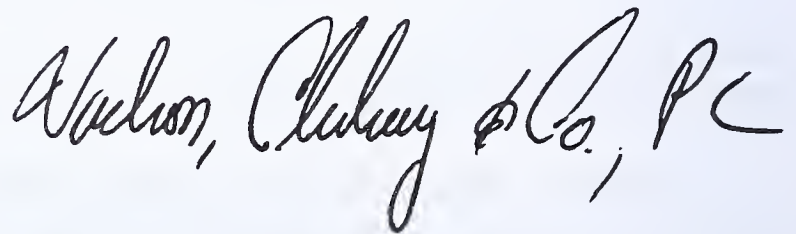
As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

As described in Note 1, the Town has recognized tax revenues of \$492,415 in its General Fund which were not received in cash within sixty days of year end as required by generally accepted accounting principles (GASB Interpretation 3). Town officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the undesignated General Fund balance from \$1,172,091 to \$679,676, would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Lincoln, New Hampshire as of December 31, 1996 and the results of its operations and the cash flows of its non-expendable trust funds for the year then ended in accordance with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Lincoln, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 17, 1997 on our consideration of the Town of Lincoln, New Hampshire's internal control structure and a report dated April 17, 1997 on its compliance with laws and regulations.

A handwritten signature in black ink that reads "Audron, Cleary & Co., PC". The signature is written in a cursive, flowing style.

April 17, 1997

EXHIBIT A
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1996

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>	
	<u>General</u>	<u>Capital Projects</u>	<u>Trust & Agency</u>	<u>General Long- Term Debt</u>	<u>December 31, 1996</u>	<u>1995</u>
ASSETS						
Cash and cash equivalents	\$1,288,380	\$157,383	\$1,075,070		\$2,520,833	\$2,790,258
Investments	133,882		577,201		711,083	27,513
Tax deeded property	14,517				14,517	
Receivables:						
Taxes, net	564,209				564,209	1,031,263
Accounts, net	3,025		535		3,560	12,305
Due from other governments	13,875	15,346	4,000		33,221	18,676
Due from other funds	242,627	220	19,109		261,956	163,209
Amount to be provided for retirement of general obligation debt				\$4,392,145	4,392,145	4,637,449
Total Assets	<u>\$2,260,515</u>	<u>\$172,949</u>	<u>\$1,675,915</u>	<u>\$4,392,145</u>	<u>\$8,501,524</u>	<u>\$8,680,673</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$35,773		\$17,100		\$52,873	\$49,736
Accrued expenses	279		2,567		2,846	20,671
Escrow Deposits	13,374				13,374	
Due to other governments	896,717				896,717	1,001,368
Due to other funds	4,145	\$30,530	227,281		261,956	163,209
General obligation debt payable				\$4,392,145	4,392,145	4,637,449
Total Liabilities	<u>950,288</u>	<u>30,530</u>	<u>246,948</u>	<u>4,392,145</u>	<u>5,619,911</u>	<u>5,872,433</u>
Fund Balances:						
Reserved for endowments			24,258		24,258	20,333
Unreserved:						
Designated	138,136		1,401,900		1,540,036	1,808,179
Undesignated (Deficit)	1,172,091	142,419	2,809		1,317,319	979,728
Total Fund Balances	<u>1,310,227</u>	<u>142,419</u>	<u>1,428,967</u>		<u>2,881,613</u>	<u>2,808,240</u>
Total Liabilities and Fund Balances	<u>\$2,260,515</u>	<u>\$172,949</u>	<u>\$1,675,915</u>	<u>\$4,392,145</u>	<u>\$8,501,524</u>	<u>\$8,680,673</u>

See notes to financial statements

EXHIBIT B
TOWN OF LINCOLN, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Similar Trust Funds
 For the Year Ended December 31, 1996

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>	<u>For the Years Ended December 31,</u>	
				<u>1996</u>	<u>1995</u>
Revenues:					
Taxes	\$2,046,585			\$2,046,585	\$1,939,759
Licenses and permits	225,324	\$22,066	\$7,550	254,940	236,910
Intergovernmental revenues	314,433	15,346	40,000	369,779	435,023
Charges for service	282,111			282,111	258,880
Miscellaneous revenues	117,537	4,229	73,231	194,997	304,953
Total Revenues	<u>2,985,990</u>	<u>41,641</u>	<u>120,781</u>	<u>3,148,412</u>	<u>3,175,525</u>
Expenditures:					
Current:					
General government	456,321			456,321	578,943
Public safety	487,732			487,732	458,299
Highways and streets	220,068			220,068	156,672
Sanitation	346,610			346,610	343,776
Water distribution and treatment	172,359			172,359	173,691
Health	28,899			28,899	32,634
Welfare	10,599			10,599	22,468
Culture and recreation	109,344			109,344	106,761
Debt service	515,232			515,232	572,087
Capital outlay	334,073	15,346	382,989	732,408	63,549
Total Expenditures	<u>2,681,237</u>	<u>15,346</u>	<u>382,989</u>	<u>3,079,572</u>	<u>2,508,880</u>
Excess of Revenues Under Expenditures	<u>304,753</u>	<u>26,295</u>	<u>(262,208)</u>	<u>68,840</u>	<u>666,645</u>
Other Financing Sources (Uses):					
Operating transfers in	139,563		191,978	331,541	397,796
Operating transfers out	(191,978)		(139,563)	(331,541)	(397,796)
Total Other Financing Sources (Uses)-Net	<u>(52,415)</u>		<u>52,415</u>		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>252,338</u>	<u>26,295</u>	<u>(209,793)</u>	<u>68,840</u>	<u>666,645</u>
Fund Balances as restated - January 1	1,162,212	26,985	1,596,509	2,785,706	2,119,062
Residual equity transfer	(104,323)	89,139	15,184		
Fund Balances (Deficit) - December 31	<u>\$1,310,227</u>	<u>\$142,419</u>	<u>\$1,401,900</u>	<u>\$2,854,546</u>	<u>\$2,785,707</u>

See notes to financial statements

EXHIBIT C

TOWN OF LINCOLN, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$1,803,738	\$2,046,585	\$242,847
Licenses and permits	179,760	225,324	45,564
Intergovernmental revenues	282,943	314,433	31,490
Charges for service	287,849	282,111	(5,738)
Miscellaneous revenues	92,407	117,537	25,130
Total Revenues	<u>2,646,697</u>	<u>2,985,990</u>	<u>339,293</u>
Expenditures:			
Current:			
General government	603,563	456,321	147,242
Public safety	512,607	487,732	24,875
Highways and streets	231,592	220,068	11,524
Sanitation	382,181	346,610	35,571
Water distribution and treatment	179,885	172,359	7,526
Health	31,549	28,899	2,650
Welfare	30,800	10,599	20,201
Culture and recreation	117,224	109,344	7,880
Debt service	555,232	515,232	40,000
Capital outlay	255,161	334,073	(78,912)
Total Expenditures	<u>2,899,794</u>	<u>2,681,237</u>	<u>218,557</u>
Excess of Revenues Over (Under) Expenditures	<u>(253,097)</u>	<u>304,753</u>	<u>557,850</u>
Other Financing Sources (Uses):			
Operating transfers in	139,563	139,563	
Operating transfers out	(160,000)	(191,978)	(31,978)
Total Other Financing Sources (Uses) - Net	<u>(20,437)</u>	<u>(52,415)</u>	<u>(31,978)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(273,534)</u>	<u>252,338</u>	<u>525,872</u>
Fund Balances as restated - January 1	1,162,212	1,162,212	
Residual equity transfer		(104,323)	104,323
Fund Balances - December 31	<u>\$888,678</u>	<u>\$1,310,227</u>	<u>\$630,195</u>

See notes to financial statements

EXHIBIT D
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Statement of Revenues, Expenses and Changes in Fund Balances
 All Non-Expendable Trust Funds
 For the Year Ended December 31, 1996

	Totals (Memorandum Only) For the Years Ended December 31, 1996 1995	
Operating revenues:		
Investment income	<u>\$609</u>	<u>\$492</u>
Net operating income	609	492
Non-operating revenues:		
Bequests	<u>3,926</u>	<u>2,725</u>
Net income	4,535	3,217
Fund Balances - January 1	<u>22,532</u>	<u>19,316</u>
Fund Balances - December 31	<u><u>\$27,067</u></u>	<u><u>\$22,533</u></u>

EXHIBIT E
TOWN OF LINCOLN, NEW HAMPSHIRE
 Combined Statement of Cash Flows
 All Non-Expendable Trust Funds
 For the Year Ended December 31, 1996

	Totals (Memorandum Only) For the Years Ended December 31, 1996 1995	
Cash Provided from Operating Activities:		
Interest on trust investments	<u>\$609</u>	<u>\$492</u>
Cash Provided from Capital and Related Financing Activities:		
Bequests	<u>2,725</u>	<u>3,958</u>
Change in cash and cash equivalents	3,334	4,450
Cash and cash equivalents, January 1	<u>19,808</u>	<u>15,358</u>
Cash and cash equivalents, December 31	<u><u>\$23,142</u></u>	<u><u>\$19,808</u></u>

See notes to financial statements

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1996

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lincoln, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lincoln, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows of the non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects Funds - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects as capital projects funds:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

Sewer Tap Fee Fund
Water System Construction Fund
Pollard Road Water Main Fund

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Agency Funds - Plan assets of the Town's deferred compensation plan are accounted for as an agency fund.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are,

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

however, essentially two types of revenues. In one, monies must be expended on the specific purpose of the project before any amounts will be paid to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they become measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The general fund budget presented for reporting purposes has been reclassified to reflect generally accepted accounting principles as follows:

Total appropriations at March 12, 1996	
Town Meeting	\$3,026,260
Add (Deduct):	
Perspective Difference:	
Library Construction	(40,000)
Timing Differences:	
Continuing appropriations January 1, 1996	211,670
Continuing appropriations December 31, 1996	(138,136)
Total General Fund	<u>\$3,059,794</u>

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 1996, the Town applied \$200,000 of its unappropriated fund balance to reduce taxes.

Assets, Liabilities and Fund Equity

Cash and Cash Equivalents - Cash and cash equivalents for the Combined Statement of Cash Flows - All Non-Expendable Trust Funds are defined as cash deposits and cash investments if their maturity dates are within three months from their date of issue.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

Investments - Investments held by the Town's Deferred Compensation agency fund are stated at Market Value as of December 31, 1996.

Taxes Receivable - Taxes levied during 1996 and prior and uncollected at December 31, 1996 are recorded as receivables net of reserves for estimated uncollectibles of \$10,152.

Due to Other Governments - At December 31, 1996, the balance of the property tax appropriation due to the Lincoln-Woodstock School District was \$896,717.

Residual Equity Transfers - During the year the Pollard Road Water Main and the Water System Construction Capital Projects Funds were discontinued. Disposition of remaining balances were accounted for through residual equity transfers.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1st (\$304,099,524 as of April 1, 1996) and were due in two installments on July 1 and December 1. Taxes paid after the due dates accrue interest at 12% per annum. Current collections for the period ended December 31, 1996 were 92% of the tax levy.

The Town collects taxes for the Lincoln-Woodstock Cooperative School District and Grafton County, both independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$2,013,432 and \$508,064 for the Lincoln-Woodstock School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes within ten months of the year end for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1996 receivables expected to be collected subsequent to March 1, 1997 of \$492,415 have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3) which would reduce undesignated General Fund balance from \$1,172,091 to \$679,676, could make these financial statements misleading, due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 1999. Prior history indicates that substantially all overdue taxes are paid before this date.

Compensated Absences - The Town does not accrue vested accumulated unpaid vacation or sick leave as is required by generally accepted accounting principles, but provides for compensated absences on a "pay as you go" basis. Amounts of vested compensated absences are immaterial to these financial statements.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1996, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Worker's Compensation Fund. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with generally accepted accounting principles.

The Trust agreements permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1996.

New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the NHMA-PLIT, the Town of Lincoln shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

New Hampshire Worker's Compensation Fund

The Compensation Fund was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

NOTE 3--CASH AND CASH EQUIVALENTS

The Town's cash management policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. Deposits are limited to demand deposits, money market accounts, certificates of deposit, and overnight repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

At year end, the carrying amount of the Town's deposits was \$2,520,883 and the bank balance was \$2,522,020. The bank balance was covered by federal depository insurance or collateralized.

The Town's recorded investments in the New Hampshire Public Deposit Investment Pool and the ICMA Retirement Corporation, with a book and market value of \$708,516 and \$2,567 respectively, are not investment securities and, as such, are not categorized by risk.

NOTE 4--DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety and general employees are required to contribute 9.3% or 5.0% of their covered salary, respectively, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the year ended December 31, 1996 were 2.73% and 3.39% of covered payroll for police officers and general employees, respectively. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the state contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits (GASB Statement #24) contributed by the State of New Hampshire have not been recognized as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 1996, 1995, and 1994 were \$21,092, \$18,425, and \$18,798, respectively, equal to the required contributions for each year.

Deferred Compensation Plan

Certain Town employees participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain the property of the Town until made available to covered employees. Participants rights are equal to general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

NOTE 5--DEBT

General obligation debt is a direct obligation of the Town, for which its full faith and credit is pledged, and is payable from taxes levied on all taxable property located within the Town.

Changes in Long-Term Debt - The following is a summary of debt transactions of the Town for the year ended December 31, 1996:

Debt Payable - January 1, 1996	\$4,637,449
Debt Retired	(245,304)
Debt Payable - December 31, 1996	<u>\$4,392,145</u>

General Long-Term Debt - Debt payable at December 31, 1996 consists of the following General Obligation issues:

\$200,000 - 1983 Water serial Notes due in annual installments of \$10,000 through July 15, 1998; interest at 6.2% to 9.7%	\$20,000
\$250,000 - 1985 Water Project Bonds due in annual installments of \$15,000 through February 15, 2000; interest at 8.12% to 9.00%	60,000
\$600,000 - 1987 Sewage Treatment Facility Notes due in annual installments of \$40,000 through July 15, 2002; interest at 5.4% to 8.1%	240,000
\$275,000 - 1987 Incinerator Bonds due in annual installments of \$20,000 through January 15, 1998 decreasing to \$15,000 through January 15, 2003; interest at 5.9% to 8.1%	115,000
\$1,510,000 - 1988 Capital Improvement Bonds due in annual installments of \$75,000 through January 15, 2009; interest at 7.5% to 7.82%	975,000
\$3,180,800 - 1993 Water Treatment Bonds due in semi-annual installments of \$105,841, including interest at 5.0%, through October 9, 2020 decreasing to \$103,490 on April 9, 2021, \$20,755 on October 9, 2021, and \$20,099 on April 9, 2022	2,982,145
	<u>\$4,392,145</u>

Summary of Debt Service Requirements to Maturity - The annual requirements to amortize all debt outstanding as of December 31, 1996, including interest of \$2,838,107 are as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

<u>Year Ended</u> <u>December 31,</u>	<u>General Obligation</u> <u>Debt Payable</u>
1997	\$476,062
1998	463,760
1999	436,750
2000	425,669
2001	400,092
2002-2006	1,668,672
2007-2011	1,309,765
2012-2016	1,058,410
2017-2021	970,973
2022	20,099
	<u>\$7,230,252</u>

The State of New Hampshire annually reimburses the Town for a portion of its water and sewer related debt service. During 1996, reimbursements by the State were \$72,046 and \$30,579 for water and sewer respectively.

Authorized and Unissued Debt - Long-term debt authorized and unissued at December 31, 1996 is as follows:

<u>Purpose</u>	<u>Amount</u>
Sewer (1979)	\$70,000
Sewer Treatment Facility (1987)	700,000
Water System Construction (1991)	219,200
	<u>\$989,200</u>

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at December 31, 1996 were:

<u>Fund</u>	<u>Interfund</u> <u>Receivables</u>	<u>Interfund</u> <u>Payables</u>
General Fund	\$242,627	\$4,145
Capital Projects Funds:		
Sewer Tap Fee Fund	220	
Water System Construction Fund		30,530
Trust and Agency Funds:		
Expendable Trust Funds	15,184	227,281
Non-Expendable Trust Funds	3,925	
Total	<u>\$261,956</u>	<u>\$261,956</u>

NOTE 7--RESERVED FOR ENDOWMENTS

The principal amounts of all non-expendable trust funds are restricted in that only income earned may be expended. Principal and income balances at December 31, 1996 were as follows:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	<u>\$24,258</u>	<u>\$2,809</u>	<u>\$27,067</u>

NOTE 8--DESIGNATED FUND BALANCE

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

Loon Mt. Bridge Repair	\$19,055
Whitewater Facility Removal	3,267
Planning Board Capital Expenditure	11,000
Outdoor Recreation Grounds Improvement	3,037
Alternative Transportation Route	40,000
Unexpended Highway Block Grant	61,777
	<u>\$138,136</u>

Expendable Trust Funds

Expendable Trust Funds at December 31, 1996, are as follows:

Water Tap Fee Fund - 1987	\$443,272
Revaluation - 1989	52,611
Fire Truck - 1989	79,623
Town Building - 1989	584,903
Public Works Vehicle - 1989	26,521
Recreation Building - 1990	74,069
Road Construction - 1994	103,271
Police Department Equipment - 1995	10,388
Water System Rehabilitation - 1995	21,673
Sewer System Rehabilitation - 1995	5,569
	<u>\$1,401,900</u>

NOTE 9--MAJOR TAXPAYERS

The following are the five major taxpayers as they relate to the 1996 assessed property valuation of \$304,099,524:

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

<u>Taxpayer</u>	<u>1996 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Loon Mountain Recreation Corp.	\$17,914,300	5.89%
Village of Loon Mountain	9,631,900	3.17%
Lincoln Mill Associates	5,000,000	1.64%
Lincoln Inn Associates	4,379,500	1.44%
Franconia Investment Associates	840,500	.28%

NOTE 10--RELATED PARTY TRANSACTIONS

During 1996, the Town purchased materials and services from a company owned by a member of the Board of Selectmen. Total expenditures for the year were \$113,664.

SCHEDULE 1
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet - All Capital Projects Funds
December 31, 1996

	Sewer Tap Fee Fund	Water System Construction Fund	Combining Total
ASSETS			
Cash and cash equivalents	\$142,199	\$15,184	\$157,383
Intergovernmental receivable		15,346	15,346
Due from other funds	220		220
Total Assets	<u>\$142,419</u>	<u>\$30,530</u>	<u>\$172,949</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds		\$30,530	\$30,530
Total Liabilities		<u>30,530</u>	<u>30,530</u>
Fund Balances:			
Unreserved:			
Undesignated	<u>\$142,419</u>		<u>142,419</u>
Total Fund Balances	<u>142,419</u>		<u>142,419</u>
Total Liabilities and Fund Balances	<u>\$142,419</u>	<u>\$30,530</u>	<u>\$172,949</u>

SCHEDULE 2

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 1996

	Sewer Tap Fee Fund	Pollard Road Water Main Fund	Water System Construction Fund	Combining Total
Revenues:				
Licenses and permits	\$22,066			\$22,066
Intergovernmental revenues			\$15,346	15,346
Miscellaneous revenues	3,780		449	4,229
Total Revenues	<u>25,846</u>		<u>15,795</u>	<u>41,641</u>
Expenditures:				
Capital outlay			15,346	15,346
Total Expenditures			<u>15,346</u>	<u>15,346</u>
Excess of Revenues Over (Under) Expenditures	25,846		449	26,295
Fund Balances (Deficit)				
January 1	116,573	(\$104,323)	14,735	26,985
Residual Equity Transfer		<u>104,323</u>	<u>(15,184)</u>	<u>89,139</u>
Fund Balances (Deficit)				
December 31	<u>\$142,419</u>	<u>\$</u>	<u>\$</u>	<u>\$142,419</u>

SCHEDULE 3
TOWN OF LINCOLN, NEW HAMPSHIRE
Combining Balance Sheet - All Trust and Agency Funds
December 31, 1996

	<u>Expendable Trust Funds</u>	<u>Non- expendable Trust Funds</u>	<u>Deferred Compensation Agency Fund</u>	<u>Combining Total</u>
ASSETS				
Cash and cash equivalents	\$1,051,928	\$23,142		\$1,075,070
Investments	574,634		\$2,567	577,201
Accounts receivable	535			535
Intergovernmental receivable	4,000			4,000
Due from other funds	15,184	3,925		19,109
Total Assets	<u>\$1,646,281</u>	<u>\$27,067</u>	<u>\$2,567</u>	<u>\$1,675,915</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$17,100			\$17,100
Accrued expenses			\$2,567	2,567
Due to other funds	227,281			227,281
Total Liabilities	<u>244,381</u>		<u>2,567</u>	<u>246,948</u>
Fund Balances:				
Reserved for endowments		\$24,258		24,258
Unreserved:				
Designated	1,401,900			1,401,900
Undesignated		2,809		2,809
Total Fund Balances	<u>1,401,900</u>	<u>27,067</u>		<u>1,428,967</u>
Total Liabilities and Fund Balances	<u>\$1,646,281</u>	<u>\$27,067</u>	<u>\$2,567</u>	<u>\$1,675,915</u>

SCHEDULE 4

TOWN OF LINCOLN, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Expendable Trust Funds

For the Year Ended December 31, 1996

	Water Tap Fee Fund	Library Building	Town Building	Fire Truck and Truck Equipment	Revaluation	Public Works Vehicles	Recreation Building	Water System Rehabilitation	Sewer System Rehabilitation	Police Dept Equipment	Road and Street Re- construction	Combining Total
Revenues:												
Intergovernmental revenues		\$40,000										\$40,000
Licenses and permits	\$7,550											7,550
Miscellaneous revenues	21,968	7,400	\$28,372	\$2,695	\$2,791	\$1,032	\$3,884	\$389	\$500	\$223	3,976	73,230
Total Revenues	29,518	47,400	28,372	2,695	2,791	1,032	3,884	389	500	223	3,976	120,780
Expenditures:												
Capital outlay		231,552		5,004	16,761	71,104		31,516	19,951		7,100	382,988
Excess of Revenues Over (Under) Expenditures	29,518	(184,152)	28,372	(2,309)	(13,970)	(70,072)	3,884	(31,127)	(19,451)	223	(3,124)	(262,208)
Other Financing Sources (Uses):												
Operating transfers in		56,803		25,000		20,000		30,175	15,000	5,000	\$40,000	191,978
Operating transfers out	(139,563)											(139,563)
Total Other Financing Sources (Uses)	(139,563)	56,803		25,000		20,000		30,175	15,000	5,000	40,000	52,415
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(110,045)	(127,349)	28,372	22,691	(13,970)	(50,072)	3,884	(952)	(4,451)	5,223	36,876	(209,793)
Fund Balances - January 1	553,317	127,349	556,531	56,932	66,581	76,593	70,185	7,441	10,020	5,165	66,395	1,596,509
Residual equity transfer								15,184				15,184
Fund Balances - December 31	\$443,272	\$	\$584,903	\$79,623	\$52,611	\$26,521	\$74,069	\$21,673	\$5,569	\$10,388	\$103,271	\$1,401,900

SCHEDULE 5
TOWN OF LINCOLN, NEW HAMPSHIRE
Schedule of Revenues and Other Financing Sources
Budget and Actual - General Fund
For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$1,680,138	\$1,881,494	\$201,356
Yield taxes	3,600	2,930	(670)
Interest and penalties	120,000	162,161	42,161
Total Taxes	<u>1,803,738</u>	<u>2,046,585</u>	<u>242,847</u>
Licenses and Permits:			
Motor vehicle permit fees	150,000	186,318	36,318
Other permits and fees	29,760	39,006	9,246
Total Licenses and Permits	<u>179,760</u>	<u>225,324</u>	<u>45,564</u>
Intergovernmental Revenues:			
State shared revenues	125,996	125,996	
Highway block grant	18,096	18,096	
State and federal forest land	52,323	57,635	5,312
State Aid water pollution	30,579	30,579	
FEMA grant		1,976	1,976
Railroad tax		2,904	2,904
National forest patrol		5,201	5,201
Water filtration grant	55,949	72,046	16,097
Total Intergovernmental Revenues	<u>282,943</u>	<u>314,433</u>	<u>31,490</u>
Charges for Service:			
Income from departments	<u>287,849</u>	<u>282,111</u>	<u>(5,738)</u>
Miscellaneous Revenues:			
Interest on deposits	35,000	47,254	12,254
Sale of town property	57,407	46,743	(10,664)
Miscellaneous		23,540	23,540
Total Miscellaneous Revenues	<u>92,407</u>	<u>117,537</u>	<u>25,130</u>
Total Revenues	<u>2,646,697</u>	<u>2,985,990</u>	<u>339,293</u>
OTHER FINANCING SOURCES:			
Operating Transfers In:			
Capital Reserve Funds	<u>139,563</u>	<u>139,563</u>	
Total Other Financing Sources	<u>139,563</u>	<u>139,563</u>	
Total Revenues and Other Financing Sources	<u>\$2,786,260</u>	<u>\$3,125,553</u>	<u>\$339,293</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual - General Fund

For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Executive	\$169,148	\$153,058	\$16,090
Election, registration vital statistics	1,870	1,654	216
Legal expenses	19,000	13,460	5,540
Personnel administration	208,052	218,359	(10,307)
Planning and zoning	9,610	4,702	4,908
General government buildings	19,425	14,861	4,564
Cemeteries	6,758	7,045	(287)
Insurance	94,700	43,182	51,518
Contingency	75,000		75,000
Total General Government	<u>603,563</u>	<u>456,321</u>	<u>147,242</u>
Public Safety:			
Police	471,925	448,390	23,535
Fire	38,282	37,703	579
Emergency management	2,400	1,639	761
Total Public Safety	<u>512,607</u>	<u>487,732</u>	<u>24,875</u>
Highways and Streets:			
Highways and streets	193,592	185,083	8,509
Street lights	38,000	34,985	3,015
Total Highways and Streets	<u>231,592</u>	<u>220,068</u>	<u>11,524</u>
Sanitation:			
Solid waste disposal	222,517	197,813	24,704
Sewage collection and disposal	159,664	148,797	10,867
Total Sanitation	<u>382,181</u>	<u>346,610</u>	<u>35,571</u>
Water Distribution and Treatment	<u>179,885</u>	<u>172,359</u>	<u>7,526</u>
Health:			
Pest control	3,555	3,158	397
Health agencies and hospitals	27,994	25,741	2,253
Total Health	<u>31,549</u>	<u>28,899</u>	<u>2,650</u>
Welfare:			
General assistance	30,800	10,599	20,201
Total Welfare	<u>30,800</u>	<u>10,599</u>	<u>20,201</u>

SCHEDULE 6
TOWN OF LINCOLN, NEW HAMPSHIRE
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual - General Fund (Continued)
 For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Culture and Recreation:			
Parks and recreation	76,684	71,828	4,856
Library	34,015	31,250	2,765
Patriotic purposes	6,525	6,266	259
Total Culture and Recreation	<u>117,224</u>	<u>109,344</u>	<u>7,880</u>
Debt Service:			
Principal of debt	245,304	245,304	
Interest on long-term	269,928	269,928	
Interest on temporary debt	40,000		40,000
Total Debt Service	<u>555,232</u>	<u>515,232</u>	<u>40,000</u>
Capital Outlay:			
New vehicles	23,000	22,965	35
Lagoon Slope	37,500		37,500
Ash & Leachate Expense	131,859	250,306	(118,447)
Loon Mountain Bridge Repair	945	945	
Planning Board	4,000	4,000	
Sewer Rehabilitation	47,416	47,416	
Main Street Traffic	2,000		2,000
Recreation Grounds Improvement	1,964	1,964	
Town Clerk Software	3,745	3,745	
White Water Facility Removal	2,732	2,732	
Total Capital Outlay	<u>255,161</u>	<u>334,073</u>	<u>(78,912)</u>
Total Expenditures	<u>2,899,794</u>	<u>2,681,237</u>	<u>218,557</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	160,000	191,978	(31,978)
Total Other Financing Uses	<u>160,000</u>	<u>191,978</u>	<u>(31,978)</u>
Total Expenditures and Other Financing Uses	<u>\$3,059,794</u>	<u>\$2,873,215</u>	<u>\$186,579</u>

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen
Town of Lincoln, New Hampshire

We have audited the general purpose financial statements of the Town of Lincoln, New Hampshire as of and for the year ended December 31, 1996, and have issued our report thereon dated April 17, 1997. These general purpose financial statements are the responsibility of the Town of Lincoln, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Lincoln, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



April 17, 1997

Schedule I

TOWN OF LINCOLN, NEW HAMPSHIRE

Schedule of Federal Financial Assistance

For the Year Ended December 31, 1996

Federal Granting Agency/Recipient State Agency/Grant Program/State Grant Number	Federal Catalogue Number	Balance January 1, 1996	Revenues		Expenditures	Balance December 31, 1996
			Federal	Local		
DEPARTMENT OF AGRICULTURE						
Farmers Home Administration						
Water and Waste Disposal for						
Rural Communities	10.418		\$15,346		\$15,346	
DEPARTMENT OF EDUCATION						
Passed Through State of New Hampshire Department of Cultural Affairs						
Division of Libraries/New Hampshire State Library						
Library Services & Construction Act Title II	84.034		40,000		40,000	
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Passed Through State of New Hampshire Office of Emergency Management						
Civil Defense - State and Local Emergency Management Assistance	83.503		1,976		1,976	
Total Federal Assistance			\$57,322		\$57,322	

See notes to schedule of federal financial assistance

TOWN OF LINCOLN, NEW HAMPSHIRE
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
December 31, 1996

NOTE 1--BASIS OF ACCOUNTING

The Schedule of Federal Financial Assistance is prepared on the modified accrual basis of accounting. The modified accrual basis of accounting is more fully described in Note 1 to the General Purpose Financial Statements.

NOTE 2--RELATIONSHIP OF SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE TO GENERAL PURPOSE FINANCIAL STATEMENTS

Revenues - Federal Financial Assistance revenues are reported in the General Purpose Financial Statements as intergovernmental revenues in the General and Capital Projects Funds.

Expenditures - Expenditures of Federal Financial Assistance are reported in the General Purpose Financial Statements as follows:

General Fund:	
Public Safety	\$1,976
Capital Projects Funds:	
Water System Construction Fund	15,346
Expendable Trust Fund:	
Library Building Fund	40,000
	<u>\$57,322</u>

Births Registered in the Town of Lincoln, New Hampshire
for the Year Ending December 31, 1997

<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Name of Child</u>	<u>Name of Father</u>	<u>Maiden Name of Mother</u>
January 31	Littleton	Janey Cathaleen Hilliard	John Stanton Hilliard II	Pamela Jean Magoon
February 27	Plymouth	Noah Michael Tamulonis	Michael William Tamulonis	Jessica Lynn Beaudry
March 14	Littleton	Chelsey Jalaine Harrington	Michael Roger Harrington	Holly Lynn Hiltz
March 20	Littleton	Kathleen Fagan Gilman	John Laurence Gilman	Julie Kathleen Beaudin
April 17	Plymouth	Ryan Austin Clermont	Jeffrey Scott Clermont	Denise Elaine Gilbert
June 03	Plymouth	Richard Leo Kenney	Robert Erving Kenney	Aimee Jean Loranger
July 13	Plymouth	Bly Allen Dowland Gray	Mark Allen Gray	Melissa Jean Dowland
August 11	Laconia	Robert Anthony Margeson	Robert Leslie Margeson	Maryann Avellino
November 29	Littleton	Bailey Irene Allen	Ronald Eugene Allen	Sara Irene Lamagna

Marriages Registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 1997

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
January 01	Walter V. Proodian III Georgia C. Nobile	Peabody, Massachusetts Peabody, Massachusetts
January 10	Glenn Oscar Froment Susan Dee Johnson	Albion, Rhode Island Albion, Rhode Island
January 13	Rocco Amadeo Terrizzi Christina Marie Solari	Lowell, Massachusetts Lowell, Massachusetts
February 01	Chad Fitchgerald Harmon Loretta Marie Sabato	Gardner, Massachusetts Waltham, Massachusetts
February 15	Ralph Lewis Conn Jr. Priscilla Marion Avery	Lincoln, New Hampshire Lincoln, New Hampshire
April 16	Steven Paul Anderson Bonnie J. Ramsey	Lincoln, New Hampshire Lincoln, New Hampshire
April 18	Paul D. Gerrior Vicki Lou Graff	Dracut, Massachusetts Dracut, Massachusetts
April 19	Gerald Bombino Jr. Rosemarie A. Lombardi	Revere, Massachusetts Revere, Massachusetts
May 16	Daniel Floyd Uhlman Kathryn Mary Taylor	Shrewsbury, Massachusetts Shrewsbury, Massachusetts
May 17	Mark Allen Gray Melissa Jean Dowland	Lincoln, New Hampshire Lincoln, New Hampshire
May 17	Joseph Peter Chenard Susanne Astrid Wallem	Lincoln, New Hampshire Lincoln, New Hampshire
May 21	Jason Allen Simpson Amy Beth Phillips	Lincoln, New Hampshire Lincoln, New Hampshire
May 25	Guy Danforth Ford Lisa Ann Bachorowski	Lincoln, New Hampshire Lincoln, New Hampshire
June 14	Alan W. Patridge Jr. Jennifer A. Brissette	Putnam, Connecticut Putnam, Connecticut
June 14	Richard M. Savoy Jennifer Lee Ward	Lincoln, New Hampshire Lincoln, New Hampshire
June 21	Stanley Albert Sawicki Dianne R. Labrie	Lincoln, New Hampshire Lincoln, New Hampshire
June 28	John E. Harrelson Colleen R. Kilbride	Woburn, Massachusetts Woburn, Massachusetts

Marriages Registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 1997

Date of Marriage	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage
June 28	Gerald Edward Cassels II Anne Marie Faherty	Middletown, Rhode Island Dedham, Massachusetts
June 29	Philip Thomas Lauriat Michelle Catherine Means	Lincoln, New Hampshire Lincoln, New Hampshire
July 04	Kole C. Lovell Denna M. Paul	Harrisville, Rhode Island Harrisville, Rhode Island
July 04	Brian Scott Dooley Nancy Tina Bellini	Cumberland, Rhode Island Cumberland, Rhode Island
July 09	James Dunn Neugebauer Robin Michelle Peters	Atlanta, Georgia Atlanta, Georgia
July 19	Ronald James Lavigne Colleen Elizabeth Dawkins	Lincoln, New Hampshire Lincoln, New Hampshire
July 19	Nathaniel Harry Ericson Rosealie Grace Dufresne	Lincoln, New Hampshire Seabrook, New Hampshire
July 26	Tony Kawkabany Elizabeth Royol	Fall River, Massachusetts Batangas, Philippines
August 09	Brian Scott Vance Mandy Lee Hurlbutt	Lincoln, New Hampshire Lincoln, New Hampshire
August 15	Robert J. Girouard Jacqueline M. Blais	New Bedford, Massachusetts New Bedford, Massachusetts
August 15	Michael A. Morgan Lesley S. Satz	Lincoln, New Hampshire Lincoln, New Hampshire
August 20	Alan Fred Dernalowicz Mary Margaret Daly	Gardner, Massachusetts Gardner, Massachusetts
August 23	Harry Craig Bermas Michelle Ann Mina	Mansfield, Massachusetts Mansfield, Massachusetts
October 10	Ronald Joseph Orso Wendy Margaret Stafford	Lincoln, New Hampshire Lincoln, New Hampshire
November 15	Christopher James Stockton Susan Marie Baillargeon	Lincoln, New Hampshire North Haverhill, New Hampshire
November 27	Clark John Govoni Jennifer Rosiland Williamson	Woodstock, New Hampshire Woodstock, New Hampshire
December 21	Craig Michael Ross Shannon Dixon	Salem, Massachusetts Salem, Massachusetts

Deaths Registered in the Town of Lincoln, New Hampshire for the Year Ending December 31, 1997

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Maiden Name of Mother
January 13	Littleton	Mary Patricia Phalen	John Shanley	Mary O'Rourke
February 14	Littleton	Ada Darling Fletcher	Wilfred Darling	Laura White
February 23	Lancaster	Rose A. Bureau	Elexis Bureau	Exilia Gagnon
February 24	Littleton	Harold W. Graboske	Walter Graboske	Bertha Sorber
March 04	Littleton	William Franklin Hogan	Roland B. Hogan	Ruth Goldsmith
April 12	Franconia	Edward Mitchell Osmond	Alfred Osmond	Angie Ferren
May 21	Plymouth	Walter William Tamulonis	William Tamulonis	Victoria Miskinis
July 26	Plymouth	Irene Brosius Sargent	Arthur J. Brosius	Cora Thayer
August 09	Littleton	Ethel E. Lavigne	Stanley D. Ellis	Bessie A. Ricker
September 15	Lincoln	Russell Warren Gardner	Charles A. Gardner	Edna Douglas
October 10	Lincoln	Janice Catherine Lupo	Charles Phelan	Erma Bundy
October 22	Littleton	Janet L. Webster	Hiram Houghton	Irene Orcott
November 28	Lincoln	Donna Degrace	Clifton Whitney	Helen Lehtinen
December 07	Littleton	Howard Briggs	Arthur Briggs	Virginia Dobson

Town Clerk received record after deadline for 1996 Town Report:

March 15, 1996	Littleton	Olga T. Belanger	William Kolinsky	Natasha Sumesezich
----------------	-----------	------------------	------------------	--------------------

